FY20: Buckland Operating Budget

Line Ref. #	Art.	F12U:	FY18 Actual	FY19 Town Mtg Appropriated	FY20 FinCom recommend	FinCom \$ Change FY19 to FY20	% Change FY19 to FY20
-3		TOWN OPERATING	1,723,772	1,828,341	1,899,372	71,031	3.9%
4		SCHOOL ASSESSMENTS	2,349,136	2,454,628	2,532,349	77,721	3.2%
5	ļ	Sub-Total Town Operating (Lines 7+10)	4,072,908	4,282,969	4,431,721	148,752	3.5%
6							
7							
8		GENERAL GOVERNMENT	050	050	050		0.007
9	3	MODERATOR STIPEND	250	250	250	0	0.0%
11	3	SELECTBOARD STIPENDS SELECTBOARDS OFFICE/ADMIN	6,000 102,043	6,000 106,269	6,000 110,578	4.309	4.1%
12	4	Advertising Expense	890	1,000	1,000	4,309	0.0%
13		Safety/Drug Testing	505	400	400	0	0.0%
14		Selectboard's Expenses	311	1,000	1,000	0	0.0%
15	-	Shelburne Falls Partnership	0	0	0	0	0.0%
16		Administrative Assistant Salary	40,442	41,592	42,678	1,086	2,6%
17		. Town Reports	358	500	500	0	0.0%
18	-	Administrator Expense	2,058	2,000	2,000	0	0.0%
19		Administrator Salary	57,478	59.777	63,000	3,223	5,4%
20	4	RESERVE FUND	19,977	20,000	22.000	2,000	10.0%
21	4	COLLECTOR/TREASURER OFFICE	56,943	58,866	63,235	4,369	7.4%
22		Collector/Treasurer Exp	13,977	15,210	12.210	(3,000)	-19,7%
23		Asst. Treasurer Stipend	75	75	3,000	2,925	3900,0%
24		Collector/Treasurer Salary	41,892	42,581	45,275	2,694	6,3%
25		OPEB Expense	1,000	1,000	2,750	1,750	175.0%
26	5	TAX TITLE EXPENSE	202	2,000	0	(2,000)	-100.0%
27 28	4	ACCOUNTANT	21,476	22,371	22,909	538	2.4%
29	ļ	FRCOG Accounting Program	21,256	21,871	22,234 675	363 175	1.7%
30	3	Accountant Expenses ASSESSORS STIPENDS	3,900	3,900	3,900	0	35.0% 0.0%
31	4	ASSESSORS OFFICE	39,192	41,441	43,042	1,601	3.9%
32		Assessors Expenses	8,136	9,485	9,997	512	5.4%
33		Assessors Office Salary	31,056	31,956	33,045	1,089	3.4%
34	5	ASSESSORS TAX MAP	4,300	4,100	4,300	200	4.9%
35	5	ASSESSORS REVALUATION	7,775	14,000	16,000	2,000	14.3%
36	4	TOWN HALL	41,240	48,631	62,000	13,369	27.5%
37		Postage	2,400	2,400	2,800	400	16.7%
38		Town Office Supplies	873	950	950	0	0.0%
39		Office Equip Maintenance	4,365	4,500	5,000	500	11.1%
-40		Town Hall Expenses	14,530	18,700	21,450	2,750	14.7%
41		Communications/IT	15,338	18,100	25,000	6,900	38.1%
42		Janitor	3.734		6,800	2,819	
43	4	TOWN CLERK OFFICE/ELECTIONS	8,943	-	8,450	(8,000)	
44	-	Town Clerk Expenses	2,424	2,000	2.000	. 0	
45	<u> </u>	Assistant Town Clerk	1,500		1,500	0	
46	ļ	Streat Listing	550		550	0	
47		Record Books	1,500		1,500	(0.000)	
48		Election Expenses	2,569	10,500	2.500	(8,000)	-76.2%
50	-	Board of Registrars	400	400	400	0	
51	3	TOWN CLERK SALARY	34,937	38,706	39,555	849	
52	4	BOARDS AND COMMITTEES Energy Committee	5,108 134	4,460 250	5,100 200	640 (50)	14.3% -20.0%
53	-	Conservation Commission	1,585		1,700	(30)	
54	-	Planning Board	1.041	150	500	350	
55	-	Zoning Board of Appeals	1,041		200	= 0	·
56	1	Boards Clerk	2,348		2,500	340	
57	5	AUDITOR	0		24,300	19,300	
58	4	LEGAL	5,147		10,000	0	1
59	4	INSURANCE & BONDS	41,972		56,000	0	
60	4	REGIONAL SERVICES (FRCOG)	16,517		15,845	(897)	
61		Procurement Services	2.310		2,310	(212)	-8.4%
62	1	Statutory Assessment	1,044		761	(141)	
63		Core Assessment.	13.163		12,774	(544)	
64	1	Sub-Total General Government	415,921		513,464	38,278	·

FY20: Buckland Operating Budget

ine Ref. #	Art.	Item	FY18 Actual	FY19 Town Mtg Appropriated	FY20 FinCom recommend	FinCom \$ Change FY19 to FY20	% Change FY19 to FY20
65						<u> </u>	
66 67							
68		POLICE SALARIES		167.420	460.764	4 205	0.000
69	4	POLICE SALARIES POLICE DEPARTMENT	164,209 35,245	167,439 45,450	168,764 43,890	1,325	0.8%
70	4	OUI / Speed Enforcement	35,245	2,000	43,090	(1,560)	-100.0%
71	-	Police Bldg Maintenance	6,670	11,790	11,790	(2,000)	0.0%
72		Police Expense	28.247	31,660	32,100	440	1.4%
73	4	BUILDING INSPR PROG	7,500	7,500	7,500	0	0.0%
74	4	EMERG MGT DIR STIPEND	2,600	2,600	2,600	0	0.0%
75	4	EMERG MGT EXPENSE	412	2,150	2,150	0	0.0%
76	4	ANIMAL CONTROL STIPEND	2,600	2,600	2,600	0	0.0%
77	4	ANIMAL CONTROL EXPENSE	1,684	900	1,500	600	66.7%
78	4	FOREST FIRE WARDEN STIPEND	150	150	150	0	0.0%
79	4	TREE WARDEN STIPEND	1,200	1,200	1,200	0	0.0%
80	4	TREE WARDEN EXPENSE	4,550	6,000	6,000	0	0.0%
81		Sub-Total Protection	220,150	235,989	236,354	365	0.2%
82				,			1
83		*					
84		EDUCATION		1			1
85	6	K-12 MOHAWK OPERATING	2,197,218		2,365,567	70,521	3.1%
86	8	SMITH VOCATIONAL	51,075	56,000	56,000	0	0.0%
87	9	FRANKLIN COUNTY TECH OPER.	100,843			7,200	7.0%
88	-	Sub-Total Education	2,349,136	2,454,628	2,532,349	77,721	3.2%
89 90							
90 91		DUDI (O WODICO					
92		PUBLIC WORKS	448.047	450.450	450 500	4.074	0.004
93	4	HIGHWAY SALARIES HIGHWAY DEPARTMENT	143,817 136,497	152,159 138,850	156,533 139,850	4,374 1,000	2.9%
94	4	Highway Supplies	70,370	50,000	50,000	1,000	0.7%
95		Road Machinery	20,934	39,400	39,400	0	0.0%
36		Street Lights	14,597	14.000	15,000	1,000	7.1%
97	-	Town Garage Expense	30,597	35,450	35,450	7,000	0.0%
98	4	WINTER RDS SALARIES	78,987	83,873	93,985	10,112	12.1%
99	4	WINTER RDS EXPENSE	154,603	130,000	130,000	0	0.0%
00	4	REFUSE/RECYCLING	76,493	79,273	80,142	869	1.1%
01		Refuse Salaries	18,925	 	20,604	299	1.5%
02		Refuse/Recycling Expense	45,710	48,600	49,300	700	1.4%
03		Hazardous Waste	900	950	950	.0	0.0%
04		Landfill Monitoring	4,800		3,000	0	
05		Waste Mgmt District	6,158	T	6,288	(130)	-2.0%
06	5	BLOCK GRANT EXPENSES	9,031	21,000	21,000	0	0.0%
07		Application Expense	0	3,500	3,500	0	0.0%
08		Engineering Expenses	9,031	5,000	5,000	0	. 0.0%
09		Matching Funds	0			0	0.0%
10		Sub-Total Public Works	599,428	605,155	621,510	16,355	2.7%
11							
12	<u> </u>			'			
13	-	HUMAN SERVICES	1			4 9	
14	4	ANIMAL INSPECTOR	563		600	0	
15	3	BOARD OF HEALTH STIPENDS	1,438		1,350	0	0.0%
16	4	BOARD OF HEALTH	13,823	14,479	14,277	(202)	-1.4%
17		FRCOG Health Program	13,638		13,777	(202)	-1.4%
118		Board of Health Expenses	185		500	0	0.0%
19,	4	SENIOR CENTER	50,072	52,302	53,549	1,247	2.4%
20	4	VETERANS SERVICES	39,527	43,999	40,848	(3,151)	-7.2%
21		Regional Service Center	3,499		3,628	129	3.7%
123		Veterans Benefits Veterans Recognition Services	35,742 286		36,720	(3.280)	-8.2%
24							
		Sub-Total Human Services	105,422	112,730	110,624	(2,106)	-1.9%

FY20: Buckland Operating Budget

Line Ref.	Art.	Item	FY18 Actual	FY19 Town Mtg Appropriated	FY20 FinCom recommend	FinCom \$ Change FY19 to FY20	% Change FY19 to FY20
126							
127		CULTURE & RECREATION					
128	4	BUCKLAND LIBRARY	39,707	40,505	40,761	256	0.6%
129		Library Operating Costs		18,959	20,160	1,201	6.3%
130		Library Salaries		21,546	20,601	(945)	-4.4%
131	4	ARMS LIBRARY	21,318	21,531	21,961	430	2.0%
132	4	RECREATION DEPARTMENT	16,249	16,250	17,350	1,100	6.8%
133		Management	7,500	7,500	7,500	0	0.0%
134	ļ.,,,,,	Maintenance	8,749	8,750	9,850	1,100	12.6%
135	4	EVENTS	1,250	1,250	1,250	0	0.0%
136		4th of July	150	150	150	0	0.0%
137		Band Concerts	800	800	800	0	0.0%
138		Bridge of Flowers	300	300	300	0	. 0.0%
139	5	250th ANNIVERSARY	250	250	250	0	0.0%
140		Sub-Total Culture & Recreation	78,774	79,786	81,572	1,786	2.2%
141			-				
142							
143		INSURANCE/RETIREMENT					
144	4	RETIREMENT	102,484	110,095	118,560	8,465	7.7%
145	4	UNEMPLOYMENT/MEDICARE	11,676	11,700	11,055	(645)	-5.5%
146		Unemployment Insurance	1,709	900	666	(234)	-26.0%
147		Medicare	9,967	10,800	10,389	(411)	-3.8%
148	4	HEALTH/LIFE INSURANCE	189,916	197,700	186,234	(11,466)	-5.8%
149		Employees	162.696	169.620	154.306	(15,314)	-9.0%
150		Retirees	27,220	28.080	31,928	3.848	13.7%
151	4	OPEB ACCOUNT	0	0	20,000	20,000	0.0%
152		Sub-Total Ins./Ret. and Debt Expense	304,076	319,495	335,849	16,354	5.1%
153			23 113.13			10,001	
154							

		FY20:	Buckla	nd Capital	and Debt			Funding Source	ces (totals,)
ino lef.	Art.	Item	FY18 Actual	FY19 Town Mtg Appropriated	FY20 FinCom recommend	FinCom \$ Change FY19 to FY20	% Change FY19 to FY20	Raise &	Stab. Acct.	Free Cast
3		STABILIZATION ACCOUNTS								
4		STABILIZATION ACCT - TRANSFER STATION	0	0	0	0		, 1		
5	16	STABILIZATION ACCT - POLICE	0	10,000	10,000	0	0.0%			10,00
6	16	STABILIZATION ACCT - HIGHWAY	50,000	20,000	50,000	30,000	150.0%			50,00
7		STABILIZATION ACCT - ELECTIONS	0	0	0	0	46000000			
8	16	STABILIZATION ACCT - TECHNOLOGY	0	0	1,000	1,000				1,00
9		STABILIZATION ACCT - EMERGENCY	0	0	0	0				
0	16	STABILIZATION ACCT - GENERAL	54,790	0	57,000	57,000		42,000		15,00
1		Sub-Total Stabilization Accounts	104,790	30,000	118,000	88,000	293.3%	42,000	0	76,000
2					1					
3		CAPITAL ITEMS		<u> </u>	<u> </u>					
4	15	TOWN HALL REPAIRS	. 0	0	15,000	15,000		15,000		
5		POLICE EQUIPMENT	0	0		i			,	
ő		POLICE BUILDING MAINTENANCE	0	0	0					
7	15	POLICE CRUISER	0	0	50.000			10,000	40,000	
18		HIGHWAY TRUCK	0	140,000	0		-100.0%			
9	15	HIGHWAY - ROAD REPAVING	80,000	50,000	65.000	15,000	30.0%	54,500		10.50
0		HIGHWAY FACILITY	00,000	0	0		00.070	0.,500		
1	15	TRANSFER STATION COMPACTOR	0	15,000	16,000		6.7%	16,000		
2	15	RECREATION AREA IMPROVEMENTS	30,000	15,000	5,000		-66.7%	5.000		
13	10	TECHNOLOGY/SOFTWARE	25,000	15,500	0,000		-00.170	3,000		
4	15	HIGH SPEED INTERNET BUILD-OUT	25,000		24,000			24,000		
5		SENIOR CTR CAPITAL FUND	15,000	15,000	24,000		-100.0%	24,000		
6		Sub-Total Capital Items	150,000	235,000	175,000		-25.5%	124,500	40,000	10,50
7		Sub-lotal Capital Renis	130,000	233,000	113,000	(00,000)	-23.3 /8	124,500	70,000	10,50
8			FY18 Actual	FY19 Town Mtg Appropriated	FY20 FinCom recommend	FinCom \$ Change FY19 to FY20	% Change FY19 to FY20	Raise &	Stab. Acct.	Free Cas
9		DEBT SERVICE						1		
		LANDFILL CAPPING	42,518	44,022		(44,022)	+100.0%			
1	14	TOWN HALL RENOVATION PROJECT	30,664	30,058	29,451	(607)	-2.0%	29,451		
2		MTRSD BUILDINGS	(6,474)			0				
3	7	MTRSD ROOF	18,995	18,685	18,375	(310)	-1.7%	18,375		
4	7	BSE ROOF	18,833	18,526	18,219	(307)	-1.7%	18,219		
15	7	MTRSD CAPITAL - WINDOWS/DOORS	13,244	12,734	12,433	(301)	-2.4%	12,433		
16	7	BSE CAPITAL PROJECT	32,118	30,858	30,133	(725)	-2.3%	30,133		
7				100-100-10-10-10-1	The same of the sa	0				
8	10	FRANKLIN TECH CAPITAL - ROOF		5,800	7,029	1,229	21.2%	7,029		
9		IRENE DEBT	135,000	. 0	A manage describedays. To a described a	0				
0		HIGHWAY TRUCK FY14	12,240	12,240		(12,240)	-100.0%			
¥1	14	SHORT-TERM DEBT INT HGHWY GARAGE		,	84,000			84,000		
		Sub-Total Debt Service	297,138	172,923	199,640		15.5%	199,640	0	

FY20: Waste Water Treatment Plant

		FYZU:	vvaste vv	ater Treatm	ient Flam				
and the second second	Art.#	item .	FY18 Actual	FY19 Town Mtg Appropriated	FY20 FinCom recommend	FinCom \$ Change FY19 to FY20	% Change FY19 to FY20	Buckland Share	FY20 Buckland's Share
3		WWTP OPERATING BUDGET (SHARED)							
4	11	OPER & MAINT SALARIES	104,808	114,233	117,097	2.864	2.5%	50%	58,549
5	11	OPER & MAINT EXPENSE	48,972	. 55,000	58,000	3,000	5.5%	50%	29,000
i i	11	HEALTH/LIFE INSURANCE	16,825	21,190	20,232	(958)	-4.5%	50%	10,116
7	11	UNEMPLOYMENT INSURANCE	228	150	126	(24)	-16.0%	50%	63
В	11	MEDICARE	. 805	820	940	120	14.6%	50%	470
9	11	COUNTY RETIREMENT	18,085	19,429	20,922	1,493	7.7%	50%	10,461
0	11	INSURANCE COVERAGE	6,235	3,850	3,850	0	0.0%	50%	1,925
1	11	ENGR/CONSULTANTS	0	5,000	5,000	0	0.0%	50%	2,500
2	11	PLANT REPAIRS	0	3,000	3,000	0	0.0%	50%	1,500
3	11	SLUDGE DISPOSAL	. 0	2,000	2,000	0	0.0%	50%	1,000
4		Sub-Total WWTP Operating (shared)	195,958	224,672	231,167		2.9%		115,58
5		Sub-Total WWTP Operating (Shared)	000,000	224,072	231,101	0,483	2.078		113,304
6		WWTP ADMIN BUDGET (SHARED)							
7	11	ADMINISTRATOR	6,386	6,642	7,000	358	5.4%	50%	3,500
8	11	TREASURER	3,307	4,732	1,947	(2,785)	-58.8%	50%	974
9	11	FRCOG ACCOUNTANT	2,632		2,545	115	4.7%	50%	1,27
0	13	AUDIT BOOKS	the state of the s	2,430					
1			700	700	1,600	900	128.6%	50%	800
	11	OPEB AUDIT	0		790	790		50%	39:
2		Sub-Total WWTP Admin (shared)	13,025	14,504	13,883	(621)	-4.3%		6,94
3		VIII CARTAL A REST (CHARTS)							
		WWTP CAPITAL & DEBT (SHARED)			_	_	,		
5		REED BED MAINT. (ATM /2/16)	0	0	0			50%	
5	12	GREENHOUSE ROOF			15,000	15,000		50%	7,50
7		CAPITAL PROJECTS				0		50%	
3		SEWER UPGRADE DEBT	0	0	0	0			
9_		Sewer Upgrade Principal	. 0	0	0	0		50%	(
0		Sewer Upgrade Interest	0	0	0	- 0		50%	(
1		Sub-Total WWTP Capital & Debt (shared)	0	0	15,000	15,000			7,500
3		Total WWTP (shared)	208,983	239,176	260,050	20,874	8.7%	ł	130,025
1		Total vivir (Sitalea)	200,303	233,210	200,030	20,017	0.776	1	200,020
5		MATTER ADMINISTRATING BURGET (DUG	er 4415 0411 10					1	
7	44	WWTP ADMIN AND OPERATING BUDGET (BUC			1 4 454	4.454	:	40000	4.40
	11	COLLECTOR	1,416		1,461			100%	1,46
8	11	MEDICARE & UNEMPLOYMENT INS.			37	37		100%	3
9	11	BILLING - COLLECTOR EXPENSES	1,466	1,722	1,690	(32)	-1.9%	100%	1,69
0	-11	COMMISSIONERS STIPENDS	900	900	900	0	0.0%	100%	90
1	11	EMERGENCY RESERVE	0	2,000	1,000	(1,000)	-50.0%	100%	1,00
2	11	BUDGETED SURPLUS	0	5,000	5,000	0	0.0%	100%	5,00
3	11	SEWER LINE MAINTENANCE	1,017	10,000	10,000	0	0.0%	100%	10,00
4		Sub-Total WWTP Admin & Oper (Buckland)	4,799	19,622	20,088	466	3.4%		20,08
5				•				•	
6		WWTP CAPITAL & DEBT (BUCKLAND ONLY)							
7	12	INFLOW / INFILTRA STUDY (STM 12/21/17)	0	25,000	10,000	(15,000)	-60.0%	100%	10,000
8	12	CAPITAL PROJECTS	3,389	5,000		and the second s	0.0%	100%	5,00
9		SEWER UPGRADE DEBT	3,309	0,000			0.076	10076	2,00
		Sewer Upgrade Principal	0	0	0			100%	
1		Sewer Upgrade Interest	. 0	0	0			100%	
2		Sub-Total WWTP Capital & Debt (Buckland)	3,389	30,000			-50.0%	10078	15,00
3			0,030	20,000		. (,			
1	11	Total WWTP Operating	213,082	258,098	263,538	5,440	2.2%		
7	12	Total WWTP Capital & Debt	3,389	30,000	7	·	0.0%		
		Total WWTP Special Line Items (Carry Forward)	700	700			128.6%		
5	13	Total vavi P Special Line items (Carry Porward)	700	700	1,000		120.010		
5 6 7	13	Total WWYTP Special Line Rems (Carry Porward)	700	700	(I	kland Cost:		l	

FY20: ATM Budget Sources and Uses

ine Ref. #	Art.		Raise & Appropriate	Borrow	Free Cash	Stabiliza tion	Enterprise Fund	Enterprise Retained Earnings	FY20 Article Totals
3	3	Elected Officials	51,055						51,055
4	4	Town Operating Budget	1,782,467						1,782,467
5	5	Special Line Items (Carry Forward)	65,850						65,850
6	6	Mohawk School Operating Assessment	2,365,567				,		2,365,567
7	7	Mohawk School Capital Assessment	79,160					,	79,160
8	8	Smith Vocational School Tuition / Transport	56,000						56,000
9	9	Franklin Tech Operating Assessment	110,782						110,782
0	10	Franklin Tech Capital Assessment	7,029						7,029
1	11	WWTP Operating					263,538		263,538
2	12	WWTP Enterprise Fund (Cap. & Debt)					30,000		30,000
3	13	WWTP Special Line Items (Carry Forward)					1,600		1,600
4	14	Town Debt Service	113,451						113,451
15	15	Town Capital Expenses	124,500		10,500	40,000			175,000
16	16	Town Stabilization Acct. Funding	118,000						118,000
17								,	

	FY20:	Buckland Revenue / Expense Analysis							
Line Ref. #		FY 2019	FY 2020 (Fin Com Recommend)	Percent Change	\$ Change				
3	OPERATING REVENUES		-	- AND AND TO STATE OF THE STATE					
4	Taxation			30.44					
5	Prior Year Levy Limit	3,781,466	3,900,190	3.1%	118,724				
6	Plus 2.5%	94,537	97,505	3.1%	2,968				
7	Plus New Growth	24,187	15,000	-38.0%	(9,187)				
8	Sub-Total of Taxation (Levy Limit)	3,900,190	4,012,695	2.9%	112,505				
9	Data Francisco	454.000	100.044	04.404	07 700				
10	Debt Exclusions	154,883	192,611	24.4%	37,728				
11	Taxation Total (Maximum Levy)	4,055,073	4,205,306	3.7%	150,233				
13	Other Revenues				Mile simulatin distantification at all situation are the Mile Simulation (see the Mile Simulation)				
14	State Aid (Cherry Sheet)	371,705	390,910	5.2%	19,205				
15	Local Receipts	241,000	275,200	14.2%	34,200				
16	Overlay Surplus	. 0	0		0				
17	Other Revenues Total	612,705	666,110	8.7%	53,405				
18				Name of State of Stat	•				
19	TOTAL OPERATING REVENUES	4,667,778	4,871,416	4.4%	203,638				
20									
21	OPERATING EXPENSES								
22	General Expenses	1		adjust a firm					
23	Town Operating Expenses	1,851,670	1,899,372	2.6%	47,702				
24	State Assessments	10,879	8,922	-18.0%	(1,957)				
25	Overlay for Abatements	40,435	49,199	21.7%	8,764				
26	Sub-Total General Expenses	1,902,984	1,957,493	2.9%	54,509				
27									
28	School Assessments								
29	Mohawk Operating	2,295,046	2,365,567	3.1%	70,521				
30	Smith Vocational	56,000	56,000	0.0%	. 0				
31	Franklin Tech Operating	103,582	110,782	7.0%	7,200				
32	Sub-Total of School Assessments	2,454,628	2,532,349	3.2%	77,721				
33	TOTAL GENERAL FUND	4,357,612	4,489,842	3.0%	132,230				
35	TOTAL GENERAL FUND	4,337,012	4,405,042	3.078	132,230				
36	CAPITAL & DEBT EXPENSES				1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				
37	Raise and Appropriate for Stabilization	0	42,000	or management					
38	Raise and Appropriate for Capital Proj.	60,000	124,500		described provided of their objection commonly or constant which the PARTY				
39	Debt Service	172,923	199,640		A PRODUCTION OF THE PARTY OF				
40	TOTAL CAPITAL & DEBT EXPENSES		366,140						
41		to displace and the second sec		,]					
42	EXCESS / (DEFICIT)	77,243	15,433	-80.0%	(61,810)				