

FY20: Buckland Operating Budget

Line Ref. #	Art. #	Item	FY18 Actual	FY19 Town Mitg 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		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					
9	3	MODERATOR STIPEND	250	250	250	0	0.0%
10	3	SELECTBOARD STIPENDS	6,000	6,000	6,000	0	0.0%
11	4	SELECTBOARDS OFFICE/ADMIN	102,043	106,269	110,578	4,309	4.1%
12		Advertising Expense	890	1,000	1,000	0	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	4	ACCOUNTANT	21,476	22,371	22,909	538	2.4%
28		FRCOG Accounting Program	21,256	21,871	22,234	363	1.7%
29		Accountant Expenses	220	500	675	175	35.0%
30	3	ASSESSORS STIPENDS	3,900	3,900	3,900	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	3,981	6,800	2,819	70.8%
43	4	TOWN CLERK OFFICE/ELECTIONS	8,943	16,450	8,450	(8,000)	-48.6%
44		Town Clerk Expenses	2,424	2,000	2,000	0	0.0%
45		Assistant Town Clerk	1,500	1,500	1,500	0	0.0%
46		Street Listing	550	550	550	0	0.0%
47		Record Books	1,500	1,500	1,500	0	0.0%
48		Election Expenses	2,569	10,500	2,500	(8,000)	-76.2%
49		Board of Registrars	400	400	400	0	0.0%
50	3	TOWN CLERK SALARY	34,937	38,706	39,555	849	2.2%
51	4	BOARDS AND COMMITTEES	5,108	4,460	5,100	640	14.3%
52		Energy Committee	134	250	200	(50)	-20.0%
53		Conservation Commission	1,585	1,700	1,700	0	0.0%
54		Planning Board	1,041	150	500	350	233.3%
55		Zoning Board of Appeals	0	200	200	0	0.0%
56		Boards Clerk	2,348	2,160	2,500	340	15.7%
57	5	AUDITOR	0	5,000	24,300	19,300	386.0%
58	4	LEGAL	5,147	10,000	10,000	0	0.0%
59	4	INSURANCE & BONDS	41,972	56,000	56,000	0	0.0%
60	4	REGIONAL SERVICES (FRCOG)	16,517	16,742	15,845	(897)	-5.4%
61		Procurement Services	2,310	2,522	2,310	(212)	-8.4%
62		Statutory Assessment	1,044	902	761	(141)	-15.6%
63		Core Assessment	13,163	13,318	12,774	(544)	-4.1%
64		Sub-Total General Government	415,921	475,186	513,464	38,278	8.1%

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65							
66							
67		PROTECTION OF PERSONS AND PROPERTY					
68	4	POLICE SALARIES	164,209	167,439	168,764	1,325	0.8%
69	4	POLICE DEPARTMENT	35,245	45,450	43,890	(1,560)	-3.4%
70		<i>OUI / Speed Enforcement</i>	329	2,000	0	(2,000)	-100.0%
71		<i>Police Bldg Maintenance</i>	6,670	11,790	11,790	0	0.0%
72		<i>Police Expense</i>	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							
83							
84		EDUCATION					
85	6	K-12 MOHAWK OPERATING	2,197,218	2,295,046	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	103,582	110,782	7,200	7.0%
88		Sub-Total Education	2,349,136	2,454,628	2,532,349	77,721	3.2%
89							
90							
91		PUBLIC WORKS					
92	4	HIGHWAY SALARIES	143,817	152,159	156,533	4,374	2.9%
93	4	HIGHWAY DEPARTMENT	136,497	138,850	139,850	1,000	0.7%
94		<i>Highway Supplies</i>	70,370	50,000	50,000	0	0.0%
95		<i>Road Machinery</i>	20,934	39,400	39,400	0	0.0%
96		<i>Street Lights</i>	14,597	14,000	15,000	1,000	7.1%
97		<i>Town Garage Expense</i>	30,597	35,450	35,450	0	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%
100	4	REFUSE/RECYCLING	76,493	79,273	80,142	869	1.1%
101		<i>Refuse Salaries</i>	18,925	20,305	20,604	299	1.5%
102		<i>Refuse/Recycling Expense</i>	45,710	48,600	49,300	700	1.4%
103		<i>Hazardous Waste</i>	900	950	950	0	0.0%
104		<i>Landfill Monitoring</i>	4,800	3,000	3,000	0	0.0%
105		<i>Waste Mgmt District</i>	6,158	6,418	6,288	(130)	-2.0%
106	5	BLOCK GRANT EXPENSES	9,031	21,000	21,000	0	0.0%
107		<i>Application Expense</i>	0	3,500	3,500	0	0.0%
108		<i>Engineering Expenses</i>	9,031	5,000	5,000	0	0.0%
109		<i>Matching Funds</i>	0	12,500	12,500	0	0.0%
110		Sub-Total Public Works	599,428	605,155	621,510	16,355	2.7%
111							
112							
113		HUMAN SERVICES					
114	4	ANIMAL INSPECTOR	563	600	600	0	0.0%
115	3	BOARD OF HEALTH STIPENDS	1,438	1,350	1,350	0	0.0%
116	4	BOARD OF HEALTH	13,823	14,479	14,277	(202)	-1.4%
117		<i>FRCOG Health Program</i>	13,638	13,979	13,777	(202)	-1.4%
118		<i>Board of Health Expenses</i>	185	500	500	0	0.0%
119	4	SENIOR CENTER	50,072	52,302	53,549	1,247	2.4%
120	4	VETERANS SERVICES	39,527	43,999	40,848	(3,151)	-7.2%
121		<i>Regional Service Center</i>	3,499	3,499	3,628	129	3.7%
122		<i>Veterans Benefits</i>	35,742	40,000	36,720	(3,280)	-8.2%
123		<i>Veterans Recognition Services</i>	286	500	500	0	0.0%
124		Sub-Total Human Services	105,422	112,730	110,624	(2,106)	-1.9%
125							

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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		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							
154							

Funding Sources (totals)[illegible]

FY20: Waste Water Treatment Plant

Line Ref. #	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
6	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
8	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
10	11	INSURANCE COVERAGE	6,235	3,850	3,850	0	0.0%	50%	1,925
11	11	ENGR/CONSULTANTS	0	5,000	5,000	0	0.0%	50%	2,500
12	11	PLANT REPAIRS	0	3,000	3,000	0	0.0%	50%	1,500
13	11	SLUDGE DISPOSAL	0	2,000	2,000	0	0.0%	50%	1,000
14		Sub-Total WWTP Operating (shared)	195,958	224,672	231,167	6,495	2.9%		115,584
15									
16		WWTP ADMIN BUDGET (SHARED)							
17	11	ADMINISTRATOR	6,386	6,642	7,000	358	5.4%	50%	3,500
18	11	TREASURER	3,307	4,732	1,947	(2,785)	-58.8%	50%	974
19	11	FRCOG ACCOUNTANT	2,632	2,430	2,545	115	4.7%	50%	1,273
20	13	AUDIT BOOKS	700	700	1,600	900	128.6%	50%	800
21	11	OPEB AUDIT	0		790	790		50%	395
22		Sub-Total WWTP Admin (shared)	13,025	14,504	13,883	(621)	-4.3%		6,941
23									
24		WWTP CAPITAL & DEBT (SHARED)							
25		REED BED MAINT. (ATM /2/16)	0	0	0	0		50%	0
26	12	GREENHOUSE ROOF			15,000	15,000		50%	7,500
27		CAPITAL PROJECTS				0		50%	0
28		SEWER UPGRADE DEBT	0	0	0	0			0
29		<i>Sewer Upgrade Principal</i>	0	0	0	0		50%	0
30		<i>Sewer Upgrade Interest</i>	0	0	0	0		50%	0
31		Sub-Total WWTP Capital & Debt (shared)	0	0	15,000	15,000			7,500
32									
33		Total WWTP (shared)	208,983	239,176	260,050	20,874	8.7%		130,025
34									
35									
36		WWTP ADMIN AND OPERATING BUDGET (BUCKLAND ONLY)							
37	11	COLLECTOR	1,416		1,461	1,461		100%	1,461
38	11	MEDICARE & UNEMPLOYMENT INS.			37	37		100%	37
39	11	BILLING - COLLECTOR EXPENSES	1,466	1,722	1,690	(32)	-1.9%	100%	1,690
40	11	COMMISSIONERS STIPENDS	900	900	900	0	0.0%	100%	900
41	11	EMERGENCY RESERVE	0	2,000	1,000	(1,000)	-50.0%	100%	1,000
42	11	BUDGETED SURPLUS	0	5,000	5,000	0	0.0%	100%	5,000
43	11	SEWER LINE MAINTENANCE	1,017	10,000	10,000	0	0.0%	100%	10,000
44		Sub-Total WWTP Admin & Oper (Buckland)	4,799	19,622	20,088	466	3.4%		20,088
45									
46		WWTP CAPITAL & DEBT (BUCKLAND ONLY)							
47	12	INFLOW / INFILTRA STUDY (STM 12/21/17)	0	25,000	10,000	(15,000)	-60.0%	100%	10,000
48	12	CAPITAL PROJECTS	3,389	5,000	5,000	0	0.0%	100%	5,000
49		SEWER UPGRADE DEBT	0	0	0	0			0
50		<i>Sewer Upgrade Principal</i>	0	0	0	0		100%	0
51		<i>Sewer Upgrade Interest</i>	0	0	0	0		100%	0
52		Sub-Total WWTP Capital & Debt (Buckland)	3,389	30,000	15,000	(15,000)	-50.0%		15,000
53									
54	11	Total WWTP Operating	213,082	258,098	263,538	5,440	2.2%		
55	12	Total WWTP Capital & Debt	3,389	30,000	30,000	0	0.0%		
56	13	Total WWTP Special Line Items (Carry Forward)	700	700	1,600	900	128.6%		
57									
58									
59									

Total Buckland Cost: 165,113

FY20: ATM Budget Sources and Uses

[illegible]

Line Ref. #	FY20: Buckland Revenue / Expense Analysis				
		FY 2019	FY 2020 (Fin Com Recommend)	Percent Change	\$ Change
3	OPERATING REVENUES				
4	Taxation				
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					
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
12					
13	Other Revenues				
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					
19	TOTAL OPERATING REVENUES	4,667,778	4,871,416	4.4%	203,638
20					
21	OPERATING EXPENSES				
22	General Expenses				
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					
34	TOTAL GENERAL FUND	4,357,612	4,489,842	3.0%	132,230
35					
36	CAPITAL & DEBT EXPENSES				
37	Raise and Appropriate for Stabilization	0	42,000		
38	Raise and Appropriate for Capital Proj.	60,000	124,500		
39	Debt Service	172,923	199,640		
40	TOTAL CAPITAL & DEBT EXPENSES	232,923	366,140		
41					
42	EXCESS / (DEFICIT)	77,243	15,433	-80.0%	(61,810)