

FY2019 BUDGET

| | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|--|---------------------------|--------------------|---------------------|--------------------------------|
| GENERAL GOVERNMENT | | | | |
| <p>From FY18 to FY19, General Government expenses will increase by about \$17,000 (+1.25%). This includes increases in salary and wages, as well as a \$10,000 addition to the Legal Services budget. We increased the Legal Services amount because our actual expenditures over the past several years have exceeded the historically budgeted amount of \$40,000.</p> | | | | |
| 114 | Moderator | | | |
| 5700 | Other Charges | 10 | 50 | 50 |
| Total Moderator | | 10 | 50 | 50 |
| 122 | Selectmen | | | |
| 5101 | Salary | 900 | 900 | 900 |
| 5200 | Purchase of Services | 10,000 | 10,000 | 10,000 |
| 5301 | Engineering Services | - | - | - |
| 5342 | Advertising | 250 | 250 | 250 |
| 5380 | WHEAT | 7,000 | 7,000 | 7,000 |
| 5420 | Supplies | 150 | 150 | 150 |
| 5730 | Dues | 1,220 | 1,220 | 1,220 |
| 5780 | Miscellaneous | - | - | - |
| 5781 | Meetings | 100 | 100 | 100 |
| Total Selectmen | | 18,720 | 18,720 | 18,720 |
| Total Selectmen | | 19,620 | 19,620 | 19,620 |
| 123 | Town Administrator | | | |
| 5101 | Salary | 127,802 | 133,037 | 133,037 |
| 5102 | Hearing Officer | 2,500 | 2,500 | 2,500 |
| 5114 | Wages | 63,211 | 64,480 | 64,480 |
| 5145 | Longevity | - | - | - |
| 5170 | Deferred Compensation | 8,000 | 8,000 | 8,000 |
| 5176 | Disability/Life Insurance | 2,294 | 2,294 | 2,294 |
| | | 203,807 | 210,311 | 210,311 |
| 5201 | Training | 1,000 | 1,000 | 1,000 |
| 5340 | Phone Reimbursment | 1,200 | 1,200 | 1,200 |
| 5400 | Supplies | 500 | 500 | 500 |
| 5710 | In-state Travel | 950 | 950 | 950 |
| 5730 | Dues | 150 | 150 | 150 |
| 5781 | Meetings | 300 | 300 | 300 |
| | | 4,100 | 4,100 | 4,100 |
| Total Town Administrator | | 207,907 | 214,411 | 214,411 |
| 131 | Advisory Committee | | | |
| 5400 | Supplies | 25 | 25 | 25 |
| 5730 | Dues | 155 | 155 | 155 |
| Total Advisory Committee | | 180 | 180 | 180 |
| 132 | Reserve Fund | 100,000 | 100,000 | 100,000 |
| Total Reserved Fund | | 100,000 | 100,000 | 100,000 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|-----|--------------------------|----------------------|--------------------|---------------------|--------------------------------|
| 135 | Town Accountant | | | | |
| | 5101 | Salary | 57,708 | 60,620 | 60,620 |
| | 5145 | Longevity | - | | |
| | | | 57,708 | 60,620 | 60,620 |
| | 5200 | Purchase of Services | - | 2,000 | 2,000 |
| | 5243 | Software Support | 6,750 | 6,750 | 6,750 |
| | 5303 | Audit | 16,000 | 16,000 | 16,000 |
| | 5400 | Supplies | 800 | 800 | 800 |
| | 5781 | Meetings | 1,200 | 1,400 | 1,400 |
| | | | 24,750 | 26,950 | 26,950 |
| | Total Town Accountant | | 82,458 | 87,570 | 87,570 |
| 141 | Board of Assessors | | | | |
| | 5102 | Stipend | 1,000 | 1,000 | 1,000 |
| | 5114 | Wages | 55,156 | 56,257 | 56,257 |
| | 5145 | Longevity | - | | |
| | | | 56,156 | 57,257 | 57,257 |
| | 5200 | Purchase of Services | 75,400 | 79,175 | 79,175 |
| | 5201 | Training | 665 | 665 | 665 |
| | 5243 | Software Support | 3,855 | 1,274 | 1,274 |
| | 5302 | Registry of Deeds | 195 | 195 | 195 |
| | 5400 | Supplies | 600 | 600 | 600 |
| | 5710 | In-state Travel | 600 | 600 | 600 |
| | 5730 | Dues | 280 | 280 | 280 |
| | 5781 | Meetings | 150 | 150 | 150 |
| | 5782 | GIS | 3,000 | 3,000 | 3,000 |
| | | | 84,745 | 85,939 | 85,939 |
| | Total Board of Assessors | | 140,901 | 143,196 | 143,196 |
| 145 | Treasurer | | | | |
| | 5101 | Salary | 105,394 | 75,774 | 75,774 |
| | 5102 | Stipend | 1,000 | 1,000 | 1,000 |
| | 5114 | Wages | 40,218 | 41,018 | 41,018 |
| | | | 146,612 | 117,792 | 117,792 |
| | 5145 | Longevity | 8,300 | 8,500 | 8,000 |
| | 5200 | Purchase of Services | 6,000 | 6,000 | - |
| | 5243 | Software Support | 18,000 | 19,000 | 19,000 |
| | 5341 | Postage | 7,100 | 7,100 | 7,100 |
| | 5344 | Tax Taking Expense | 500 | 1,000 | 1,000 |
| | 5420 | Office Supplies | 2,100 | 2,100 | 2,100 |

FY2019 BUDGET

| | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|-----------------------|-----------------------------|--------------------|---------------------|--------------------------------|
| | 5422 Bank Charges | 4,300 | 4,300 | 4,300 |
| | 5709 Educational Assistance | 800 | 800 | 800 |
| | 5710 In-state Travel | 2,080 | 1,200 | 1,200 |
| | 5730 Dues | 420 | 420 | 420 |
| | 5781 Meetings | 1,640 | 1,000 | 1,000 |
| | | 51,240 | 51,420 | 44,920 |
| Total Treasurer | | 197,852 | 169,212 | 162,712 |
| 147 | Human Resources | | | |
| | 5114 Wages | - | 16,811 | 16,811 |
| | | - | 16,811 | 16,811 |
| | 5200 Purchase of Services | - | 1,500 | 500 |
| | 5400 Supplies | - | 200 | 200 |
| | 5710 In-state Travel | - | 300 | 300 |
| | 5730 Dues | - | 250 | 250 |
| | 5781 Meetings | - | 350 | 350 |
| | | - | 2,600 | 1,600 |
| Total Human Resources | | - | 19,411 | 18,411 |
| 151 | Legal Services | | | |
| | 5200 Purchase of Services | 40,000 | 40,000 | 50,000 |
| Total Legal Services | | 40,000 | 40,000 | 50,000 |
| 155 | MIS | | | |
| | 5200 Purchase of Services | 42,380 | 39,550 | 39,550 |
| | 5241 Repairs | 300 | 600 | 600 |
| | 5243 Software Support | 2,130 | 1,800 | 1,800 |
| | 5251 Web Services | 13,920 | 14,774 | 14,774 |
| | 5850 Equipment | 6,384 | 8,374 | 8,374 |
| Total MIS | | 65,114 | 65,098 | 65,098 |
| 161 | Town Clerk | | | |
| | 5101 Salary | 66,539 | 67,868 | 67,868 |
| | 5102 Stipend | 1,000 | 1,000 | 1,000 |
| | 5114 Wages | 26,507 | 27,859 | 27,859 |
| | 5145 Longevity | - | | |
| | | 94,046 | 96,727 | 96,727 |
| | 5200 Purchase of Services | 150 | 175 | 175 |
| | 5243 Software Support | 1,600 | 1,600 | 1,600 |
| | 5251 Web Services | 1,200 | 1,200 | 1,200 |
| | 5400 Supplies | 350 | 350 | 350 |
| | 5730 Dues | 150 | 150 | 150 |
| | 5781 Meetings | 3,200 | 3,200 | 3,000 |
| | | 6,650 | 6,675 | 6,475 |
| Total Town Clerk | | 100,696 | 103,402 | 103,202 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|---------------------------------|---------------------------|-----------------------|----------------------------|-----------------------------|---|
| 162 | Elections | | | | |
| | 5114 | Wages | 2,277 | 3,315 | 3,315 |
| | 5200 | Purchase of Services | 4,600 | 3,825 | 3,825 |
| | 5400 | Supplies | 550 | 400 | 400 |
| | | | 5,150 | 4,225 | 4,225 |
| Total Elections | | | 7,427 | 7,540 | 7,540 |
| 163 | Street Listing/Registrars | | | | |
| | 5114 | Wages | 150 | 200 | 200 |
| | 5200 | Purchase of Services | 1,600 | 1,600 | 1,600 |
| | 5400 | Supplies | 355 | 355 | 355 |
| | | | 1,955 | 1,955 | 1,955 |
| Total Street Listing/Registrars | | | 2,105 | 2,155 | 2,155 |
| 171 | Conservation Commission | | | | |
| | 5114 | Wages | 48,023 | 52,817 | 52,817 |
| | 5145 | Longevity | | | |
| | | | 48,023 | 52,817 | 52,817 |
| | 5200 | Purchase of Services | 14,500 | 12,500 | 12,500 |
| | 5240 | Land Maintenance | 6,000 | 10,000 | 10,000 |
| | 5301 | Training | 300 | 300 | 300 |
| | 5305 | Vernal Pool Study | 250 | 250 | 250 |
| | 5342 | Advertising | 200 | 200 | 200 |
| | 5400 | Supplies | 400 | 400 | 400 |
| | 5710 | In-state Travel | 100 | 200 | 200 |
| | 5730 | Dues | 550 | 700 | 700 |
| | 5780 | Miscellaneous | - | - | - |
| | 5800 | Land-Capital Improve. | 6,000 | 6,000 | 1,000 |
| | 5850 | Equipment | 1,000 | 1,000 | 1,000 |
| | 5963 | Conservation Fund | 100 | 100 | 100 |
| | | | 29,400 | 31,650 | 26,650 |
| Total Conservation Commission | | | 77,423 | 84,467 | 79,467 |
| 175 | Planning Board | | | | |
| | 5114 | Wages | 54,063 | 56,809 | 56,809 |
| | 5200 | Purchase of Services | 1,300 | 1,300 | 1,300 |
| | 5342 | Advertising | 520 | 520 | 520 |
| | 5400 | Supplies | 250 | 360 | 360 |
| | 5710 | In-state Travel | 450 | 400 | 400 |
| | 5730 | Dues | 1,610 | 1,640 | 1,640 |
| | 5781 | Meetings | 600 | 500 | 500 |
| | | | 4,730 | 4,720 | 4,720 |
| Total Planning Board | | | 58,793 | 61,529 | 61,529 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|---------------------------------|-------------------------|---|----------------------------|-----------------------------|---|
| 176 | Appeals Board | | | | |
| | 5205 | 40B Permitting | 100 | 100 | 100 |
| | 5342 | Advertising | 100 | 100 | 100 |
| Total Appeals Board | | | 200 | 200 | 200 |
| 179 | Agricultural Commission | | | | |
| | 5780 | Miscellaneous | 1,745 | 1,746 | 1,746 |
| Total Agricultural Commission | | | 1,745 | 1,746 | 1,746 |
| 182 | Economic Development | | | | |
| | 5200 | Purchase of Services | 1,000 | 1,000 | 1,000 |
| | 5341 | Postage | - | - | - |
| | 5400 | Supplies | - | - | - |
| Total Economic Development | | | 1,000 | 1,000 | 1,000 |
| 190 | Town Buildings | | | | |
| | 5210 | Heating | 2,800 | 2,800 | 2,800 |
| | 5211 | Houghton Electric | 7,300 | 7,300 | 7,300 |
| | 5240 | Repairs and Maintenance (formly Maint.) | 114,955 | 115,392 | 115,392 |
| | 5241 | Repairs | - | - | - |
| | 5242 | Grounds Maintenance | 17,000 | 17,000 | 17,000 |
| | 5281 | Trash Hauler | 950 | 950 | 950 |
| | 5480 | Propane | 500 | 500 | 500 |
| | 5700 | Miscellaneous | - | - | - |
| Total Town Buildings | | | 143,505 | 143,942 | 143,942 |
| 192 | Town Hall | | | | |
| | 5200 | Purchase of Services | 10 | 10 | 10 |
| | 5210 | Heating | 5,600 | 5,000 | 5,000 |
| | 5211 | Electric | 6,800 | 7,100 | 7,100 |
| | 5241 | Repairs | 10 | 10 | 10 |
| | 5340 | Telephone | 5,500 | 5,015 | 5,015 |
| | 5341 | Postage | 3,700 | 4,000 | 4,000 |
| | 5400 | Supplies | 3,500 | 3,500 | 3,500 |
| | 5800 | Capital Outlay | 4,500 | 4,500 | 4,500 |
| Total Town Hall | | | 29,620 | 29,135 | 29,135 |
| 194 | Building Insurance | | | | |
| | 5740 | Commercial Package | 46,330 | 48,181 | 48,181 |
| | 5743 | Commercial Umbrella | 5,271 | 5,499 | 5,499 |
| Total Building Insurance | | | 51,601 | 53,680 | 53,680 |
| 195 | Town Reports | | | | |
| | 5200 | Purchase of Services | 3,000 | 3,000 | 3,000 |
| | 5341 | Postage | 700 | 700 | 700 |
| Total Town Reports | | | 3,700 | 3,700 | 3,700 |
| TOTAL GENERAL GOVERNMENT | | | 1,331,857 | 1,351,243 | 1,348,543 |

FY2019 BUDGET

| | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|--|------------------------|--------------------|---------------------|--------------------------------|
| PUBLIC SAFETY | | | | |
| From FY18 to FY19, Public Safety expenses will increase by about \$140,000 (+6.52%). In addition to increases in salary and wages, our Tree Warden budget is up due to a greater need for tree trimming and disposal services, and our Dispatch assessment is up because the regional dispatch center has reached capacity. Overall, the largest driver of the increase in Public Safety is the additional \$75,000 set aside for a full-time Fire Chief. Until now, Bolton has relied on a part-time Fire Chief who received a stipend instead of a salary. | | | | |
| 200 | Public Safety Building | | | |
| 5200 | Purchase of Services | 74,785 | 77,230 | 75,885 |
| 5210 | Heating | 13,500 | 13,500 | 13,500 |
| 5211 | Electric | 42,000 | 42,000 | 42,000 |
| 5240 | Maintenance | 53,408 | 39,050 | 39,050 |
| 5243 | Software Support | 15,400 | 12,400 | 12,400 |
| 5280 | Trash Disposal | 3,000 | 4,404 | 4,404 |
| 5340 | Telephone | 9,792 | 9,792 | 9,792 |
| 5400 | Supplies | 2,500 | 2,500 | 2,500 |
| 5486 | Diesel | 1,000 | 2,025 | 2,025 |
| 5780 | Miscellaneous | - | - | - |
| Total Public Safety Building | | 215,385 | 202,901 | 201,556 |
| 210 | Police Department | | | |
| 5102 | Salary | 107,349 | 112,778 | 112,778 |
| 5133 | Wages | 856,287 | 877,088 | 876,127 |
| 5140 | Wages - Overtime | 123,636 | 123,059 | 145,826 |
| 5145 | Longevity | - | - | - |
| 5176 | Disability Insurance | - | 663 | 663 |
| | | 1,087,272 | 1,113,587 | 1,135,393 |
| 5200 | Purchase of Services | - | | |
| 5201 | Hired Services | 4,000 | 4,000 | 3,000 |
| 5301 | Training | 4,000 | 4,000 | 3,000 |
| 5380 | Lockup | 1,960 | 1,960 | 1,960 |
| 5420 | Office Supplies | 7,650 | 5,250 | 5,250 |
| 5460 | Firearms/Supplies | 15,265 | 14,965 | 14,965 |
| 5580 | Uniforms | 20,850 | 22,100 | 22,100 |
| 5720 | Out-of-State Travel | 1,050 | 1,050 | 500 |
| 5730 | Dues & Subscriptions | 3,500 | 3,500 | 3,500 |
| 5780 | Miscellaneous | - | - | - |
| 5851 | Bulletproof vest | 1,600 | 3,800 | 3,800 |
| | | 59,875 | 60,625 | 58,075 |
| 5240 | Repairs - Cruiser | 25,000 | 25,000 | 25,000 |
| 5400 | Supplies - Cruiser | 7,500 | 7,500 | 7,500 |
| 5480 | Gas - Cruiser | 14,200 | 14,200 | 14,200 |
| 5482 | Tires - Cruiser | 5,000 | 5,000 | 5,000 |
| | | 51,700 | 51,700 | 51,700 |

FY2019 BUDGET

| | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|-------------------------|--|--------------------|---------------------|--------------------------------|
| 5850 | Equipment/Cruiser | 7,000 | 7,000 | 7,000 |
| 5870 | Crusier Purchase | 39,945 | 47,400 | 47,400 |
| | | 46,945 | 54,400 | 54,400 |
| Total Police Department | | 1,245,792 | 1,280,312 | 1,299,568 |
| 220 | Fire Department | | | |
| 5101 | Fire Chief | - | 90,000 | 75,000 |
| 5112 | Wages - Inspections | 750 | 750 | 750 |
| 5113 | Wages - Perm Firefighter | 33,072 | 33,738 | 33,738 |
| 5114 | Wages - Clerical | 5,500 | 5,500 | 5,500 |
| 5115 | Wages - Firefighters | 100,350 | 197,553 | 105,367 |
| | | 139,672 | 327,541 | 220,355 |
| 5200 | Purchase of Services | 6,605 | 6,605 | 6,605 |
| 5211 | Electric | 700 | 700 | 700 |
| 5241 | Repairs | 8,450 | 8,450 | 8,450 |
| 5301 | Training | 1,630 | 1,630 | 1,630 |
| 5400 | Supplies | 4,000 | 4,000 | 4,000 |
| 5480 | Gasoline | 43 | 43 | 43 |
| 5486 | Diesel | 2,500 | 2,500 | 2,500 |
| 5487 | Automotive | 2,000 | 2,000 | 2,000 |
| 5580 | Uniforms | 6,800 | 8,200 | 8,200 |
| 5730 | Dues/Memberships | 1,175 | 1,175 | 1,175 |
| 5780 | Misc. - Water Holes | 20,000 | 20,000 | 20,000 |
| 5850 | Equipment | 3,500 | 3,500 | 3,500 |
| | | 57,403 | 58,803 | 58,803 |
| Total Fire Department | | 197,075 | 386,344 | 279,158 |
| 231 | Ambulance | | | |
| 5112 | Wages - EMT Call/Training | 60,000 | 60,000 | 60,000 |
| 5113 | EMT Cadet Program | 18,620 | 18,620 | 18,620 |
| 5114 | Wages - Full time EMT/Fire | 33,072 | 33,738 | 33,738 |
| 5115 | Wages - Full time EMT/Fire - Call/Training | 8,800 | 8,800 | 8,800 |
| 5116 | Wages - EMT Shifts (in 5112) | - | - | - |
| | | 120,492 | 121,158 | 121,158 |
| 5200 | Purchase of Services | 5,500 | 5,500 | 5,500 |
| 5201 | ALS Services | 30,000 | 30,000 | 30,000 |
| 5202 | Coastal Medical Billing | 6,500 | 6,500 | 6,500 |
| 5240 | Repairs - Motor Vehicle | 3,000 | 3,000 | 3,000 |
| 5301 | Training | 6,000 | 6,000 | 6,000 |
| 5400 | Office Supplies | 500 | 500 | 500 |
| 5460 | Operating Supplies | 5,620 | 5,620 | 5,620 |
| 5486 | Diesel | 2,500 | 2,500 | 2,500 |
| 5580 | Uniform | 1,000 | 1,000 | 1,000 |
| 5784 | Cadet EMT Training (in 5113) | - | - | - |
| 5850 | Equipment | 4,000 | 4,000 | 4,000 |
| | | 64,620 | 64,620 | 64,620 |
| Total Ambulance | | 185,112 | 185,778 | 185,778 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|-----|--------------------------------|----------------------------------|--------------------|---------------------|--------------------------------|
| 241 | Building Inspector | | | | |
| | 5112 | Wages - Inspector | 28,517 | 29,086 | 29,086 |
| | 5113 | Wages - Asst. Inspector | 934 | 934 | 934 |
| | | | 29,451 | 30,020 | 30,020 |
| | 5240 | Vehicle Maintenance | 2,080 | 2,080 | 2,080 |
| | 5301 | Training | 250 | 250 | 250 |
| | 5400 | Supplies | 450 | 450 | 450 |
| | | | 2,780 | 2,780 | 2,780 |
| | Total Building Inspector | | 32,231 | 32,800 | 32,800 |
| 243 | Plumbing & Gas Inspector | | | | |
| | 5200 | Purchase of Services | 17,402 | 17,750 | 17,750 |
| | Total Plumbing & Gas Inspector | | 17,402 | 17,750 | 17,750 |
| 244 | Wiring Inspector | | | | |
| | 5200 | Purchase of Services | 20,173 | 20,577 | 20,577 |
| | Total Wiring Inspector | | 20,173 | 20,577 | 20,577 |
| 291 | Emergency Management | | | | |
| | 5200 | Town-wide Emergency Notification | 3,900 | 3,900 | 3,900 |
| | 5251 | Web Services | - | - | - |
| | Total Emergency Management | | 3,900 | 3,900 | 3,900 |
| 292 | Animal Control Officer | | | | |
| | 5112 | Wages | 15,826 | 16,142 | 16,142 |
| | 5113 | Wages | 2,412 | 2,460 | 2,460 |
| | | | 18,237 | 18,602 | 18,602 |
| | 5200 | Purchase of Services | 700 | 700 | 300 |
| | 5400 | Supplies | 500 | 500 | 500 |
| | 5710 | In-state Travel | 1,000 | 1,000 | 1,000 |
| | | | 2,200 | 2,200 | 1,800 |
| | Total Animal Control Officer | | 20,437 | 20,802 | 20,402 |
| 293 | Traffic Lights | | | | |
| | 5211 | Electric | 600 | 600 | 700 |
| | 5241 | Repairs | 1,900 | 1,900 | 800 |
| | Total Traffic Lights | | 2,500 | 2,500 | 1,500 |
| 294 | Tree Warden | | | | |
| | 5102 | Salary | 3,404 | 3,472 | 3,472 |
| | 5137 | Police Details | 2,500 | 2,500 | 2,500 |
| | | | 5,904 | 5,972 | 5,972 |
| | 5253 | Tree Trimming | 35,700 | 37,000 | 37,000 |
| | 5700 | Disposal | 6,000 | 9,000 | 9,000 |
| | | | 41,700 | 46,000 | 46,000 |
| | Total Tree Warden | | 47,604 | 51,972 | 51,972 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|-----|----------------------------|--------------------|--------------------|---------------------|--------------------------------|
| 299 | Dispatchers | | | | |
| | 5134 | Wages | | | |
| | 5140 | Overtime | | | |
| | 5145 | Longevity | | | |
| | 5201 | Training | - | - | |
| | 5300 | Regional Dispatch | 157,472 | 170,000 | 170,000 |
| | 5400 | Supplies | - | - | - |
| | 5580 | Uniforms | - | - | - |
| | 5730 | Dues & Memberships | - | - | - |
| | | | 157,472 | 170,000 | 170,000 |
| | Total Communications | | 157,472 | 170,000 | 170,000 |
| | TOTAL PUBLIC SAFETY | | 2,145,083 | 2,375,635 | 2,284,960 |

EDUCATION

From FY18 to FY19, Education expenses will increase by about \$770,000 (+5.32%). The Nashoba Regional School District assessment is up by \$681,374. The Minuteman Regional Vocational Technical High School assessment is up by \$105,849, partially due to the debt and capital costs of constructing a new building. The Post-Secondary Vocational Education budget is zero because we will have no participating students in FY19.

| | | | | | |
|-----|--|------------------------------------|------------|------------|------------|
| 301 | Nashoba Regional School District | | | | |
| | 5691 | Bolton Assessment - Operating Exp. | 13,842,754 | 14,511,751 | 14,511,751 |
| | | Track | 17,267 | 18,691 | 18,691 |
| | 5915 | NRHS - Excluded Debt | 131,923 | 142,876 | 142,876 |
| | Total Nashoba Regional School District | | 13,991,944 | 14,673,318 | 14,673,318 |
| 302 | Minuteman Regional Voc Tech | | | | |
| | | Bolton Assessment | 480,287 | 586,136 | 586,136 |
| | Total Minuteman Regional Voc Tech | | 480,287 | 586,136 | 586,136 |
| 303 | Post Secondary Voc Ed | | | | |
| | 5200 | Post Secondary Voc Ed | 16,464 | - | - |
| | Total Post Secondary Voc Ed | | 16,464 | - | - |
| | TOTAL EDUCATION | | 14,488,695 | 15,259,454 | 15,259,454 |

PUBLIC WORKS

From FY18 to FY19, Public Works expenses will increase by about \$45,000 (+3.39%). This is largely attributable to increases in salary and wages.

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|------------------------------------|------------------------------|----------------------|--------------------|---------------------|--------------------------------|
| 421 | Highway | | | | |
| | 5110 | Salary | 111,800 | 98,384 | 98,384 |
| | 5137 | Wages | 478,732 | 535,578 | 535,578 |
| | 5140 | Wages - Overtime | 20,000 | 20,000 | 20,000 |
| | 5145 | Longevity | - | | |
| | | | 610,532 | 653,962 | 653,962 |
| | 5200 | Purchase of Services | 3,500 | 3,500 | 3,500 |
| | 5210 | Heating | 3,185 | 3,185 | 3,185 |
| | 5211 | Electric | 5,000 | 5,000 | 5,000 |
| | 5241 | Repairs | 57,000 | 57,000 | 57,190 |
| | 5340 | Telephone | 5,000 | 5,000 | 5,000 |
| | 5400 | Supplies | 11,600 | 11,600 | 11,600 |
| | 5480 | Gasoline | 7,700 | 7,700 | 7,700 |
| | 5480 | Stickers | 1,000 | 1,000 | 810 |
| | 5481 | Oil/Lube | 2,000 | 2,000 | 2,000 |
| | 5482 | Tires | 4,000 | 4,000 | 4,000 |
| | 5486 | Diesel | 5,500 | 5,500 | 5,500 |
| | 5487 | Parts/Supplies | 9,000 | 10,120 | 10,120 |
| | 5488 | Equipment | 6,000 | 6,000 | 6,000 |
| | 5580 | Clothing Allowance | 7,420 | 6,300 | 6,300 |
| | 5781 | Training | 800 | 800 | 800 |
| | | | 128,705 | 128,705 | 128,705 |
| Total Highway | | | 739,237 | 782,667 | 782,667 |
| 422 | Construction and Maintenance | | | | |
| | 5137 | Wages | 8,000 | 8,000 | 8,000 |
| | 5290 | Public Ways Safety | 8,100 | 8,100 | 8,100 |
| | 5842 | Local Improvements | 194,000 | 194,000 | 194,000 |
| | | | 202,100 | 202,100 | 202,100 |
| Total Construction and Maintenance | | | 210,100 | 210,100 | 210,100 |
| 423 | Snow & Ice | | | | |
| | 5137 | Wages | 11,000 | 11,000 | 11,000 |
| | 5140 | Wages - Overtime | 27,000 | 27,000 | 27,000 |
| | | | 38,000 | 38,000 | 38,000 |
| | 5241 | Repairs | 20,000 | 20,000 | 20,000 |
| | 5290 | Snow Removal | 30,000 | 30,000 | 30,000 |
| | 5400 | Supplies | 10,000 | 10,000 | 10,000 |
| | 5480 | Gas | 3,000 | 3,000 | 3,000 |
| | 5486 | Diesel | 9,000 | 9,000 | 9,000 |
| | 5488 | Equipment | 7,000 | 7,000 | 7,000 |
| | 5530 | Road Salt | 41,000 | 41,000 | 41,000 |
| | 5531 | Sand | 22,000 | 22,000 | 22,000 |
| | | | 142,000 | 142,000 | 142,000 |
| Total Snow & Sand | | | 180,000 | 180,000 | 180,000 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|---------------------------|------------------|----------------------------|----------------------------|-----------------------------|---|
| 424 | Street Lighting | | | | |
| | 5211 | Electric | 6,000 | 6,000 | 7,200 |
| | 5241 | Repairs | 750 | 750 | 100 |
| Total Street Lighting | | | 6,750 | 6,750 | 7,300 |
| 433 | Transfer Station | | | | |
| | 5137 | Wages | 38,189 | 38,189 | 38,189 |
| | 5140 | Wages - Overtime | 5,000 | 5,000 | 5,000 |
| | | | 43,189 | 43,189 | 43,189 |
| | 5211 | Electric | 1,300 | 1,300 | 1,300 |
| | 5280 | Trash Disposal | 58,016 | 58,136 | 58,136 |
| | 5281 | Trash Hauling | 10,480 | 10,720 | 10,720 |
| | 5282 | Recycling Hauling | 31,360 | 31,720 | 31,720 |
| | 5283 | Trash Container Lease | 1,200 | 1,200 | 1,200 |
| | 5284 | Recyclable Container Lease | 1,800 | 1,800 | 1,800 |
| | 5487 | Maintenance | 10,500 | 10,500 | 9,000 |
| | 5488 | Equipment | 3,000 | 3,000 | 3,000 |
| Total Transfer Station | | | 117,656 | 118,376 | 116,876 |
| | | | 160,845 | 161,565 | 160,065 |
| 439 | Landfill | | | | |
| | 5250 | Well Monitoring | 6,100 | 6,100 | 6,100 |
| Total Landfill | | | 6,100 | 6,100 | 6,100 |
| 440 | Sewer | | | | |
| | 5200 | Purchase of Services | 8,000 | 8,000 | 8,700 |
| Total Sewer | | | 8,000 | 8,000 | 8,700 |
| 450 | Water | | | | |
| | 5201 | Well Monitoring | 5,000 | 6,000 | 6,000 |
| Total Sewer | | | 5,000 | 6,000 | 6,000 |
| 491 | Cemetery | | | | |
| | 5200 | Purchase of Services | 3,000 | 3,000 | 3,000 |
| | 5242 | Grounds Maintenance | 5,000 | 5,000 | 5,000 |
| Total Cemetery | | | 8,000 | 8,000 | 8,000 |
| TOTAL PUBLIC WORKS | | | 1,324,032 | 1,369,181 | 1,368,931 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|---|------------------|-------------------------------------|--------------------|---------------------|--------------------------------|
| HUMAN SERVICES | | | | | |
| From FY18 to FY19, Human Services expenses will increase by about \$16,000 (+10.67%). In addition to increases in salary and wages, the Council on Aging and Board of Health budgets are up due to increased hours for the outreach coordinator and the health/permitting administrative assistant. | | | | | |
| 510 | Board of Health | | | | |
| | 5112 | Wages - Animal Inspector | 1,367 | 1,394 | 1,394 |
| | 5114 | Wages | 26,507 | 30,044 | 30,044 |
| | | | 27,874 | 31,439 | 31,439 |
| | 5302 | Rabies Testing | 345 | 345 | 345 |
| | 5304 | Nashoba Associated Boards of Health | 11,996 | 12,596 | 12,596 |
| | 5342 | Advertising | 100 | 100 | 100 |
| | 5400 | Supplies | 936 | 960 | 960 |
| | 5710 | Travel | 831 | 831 | 831 |
| | 5730 | Dues/Membership | 150 | 150 | 150 |
| | | | 14,358 | 14,982 | 14,982 |
| Total Board of Health | | | 42,232 | 46,421 | 46,421 |
| 522 | Nursing | | | | |
| | 5200 | Purchase of Services | 5,475 | 5,749 | 5,749 |
| Total Nursing | | | 5,475 | 5,749 | 5,749 |
| 541 | Council on Aging | | | | |
| | 5101 | Salary | 34,809 | 36,566 | 36,566 |
| | 5137 | Wages | 16,948 | 23,982 | 23,982 |
| | 5114 | Van Drivers | 8,000 | 9,000 | 9,000 |
| | | | 59,757 | 69,548 | 69,548 |
| | 5200 | Purchase of Services | 7,600 | 7,600 | 7,600 |
| | 5243 | Software Support | 790 | 790 | 790 |
| | 5271 | Building Lease | 2,550 | 2,897 | 2,897 |
| | 5340 | Telephone | - | 485 | 485 |
| | 5346 | Cable/DSL | 900 | 1,175 | 1,175 |
| | 5400 | Supplies | 1,950 | 1,950 | 1,950 |
| | 5480 | Gasoline | 1,500 | 2,000 | 2,000 |
| | 5780 | Miscellaneous | - | - | - |
| | | | 15,290 | 16,897 | 16,897 |
| Total Council of Aging | | | 75,047 | 86,445 | 86,445 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|--|--------------------------------|----------------------------|--------------------|---------------------|--------------------------------|
| 543 | Veterans Services | | | | |
| | 5114 | Wages | 4,973 | 5,073 | 5,073 |
| | 5342 | Advertising | 200 | 100 | 100 |
| | 5400 | Office Supplies | 75 | 75 | 75 |
| | 5730 | Dues | 50 | 50 | 50 |
| | 5770 | Veterans Benefits | 16,800 | 16,800 | 16,800 |
| | 5781 | Meetings | 500 | 500 | 500 |
| | | | 17,625 | 17,525 | 17,525 |
| | Total Veterans Services | | 22,598 | 22,598 | 22,598 |
| 590 | Human Services & Safety | | | | |
| | 5780 | Miscellaneous | 1,225 | 1,514 | 1,000 |
| | Total Health Services & Safety | | 1,225 | 1,514 | 1,000 |
| | TOTAL HUMAN SERVICES | | 146,577 | 162,726 | 162,212 |
| CULTURE & RECREATION | | | | | |
| From FY18 to FY19, Culture & Recreation expenses will increase by about \$6,000 (+1.37%). Virtually all of this is attributable to increases in salary and wages. | | | | | |
| 610 | Library | | | | |
| | 5102 | Salary | 88,712 | 90,480 | 90,480 |
| | 5114 | Wages | 188,741 | 197,132 | 192,132 |
| | 5145 | Longevity | - | - | - |
| | | | 277,453 | 287,612 | 282,612 |
| | 5200 | Purchase of Services | 12,000 | 12,000 | 12,000 |
| | 5201 | Professional Development | 750 | 750 | 750 |
| | 5210 | Heat | 19,300 | 19,300 | 19,300 |
| | 5211 | Electric | 19,000 | 19,000 | 19,000 |
| | 5241 | Repairs | 1,350 | 1,350 | 1,350 |
| | 5242 | Repairs & Maintenance Bldg | 200 | 200 | 200 |
| | 5243 | Software Support | 750 | 750 | 750 |
| | 5251 | Web Services | 300 | 300 | 300 |
| | 5340 | Telephone | 2,200 | 2,200 | 2,200 |
| | 5341 | Postage | 275 | 275 | 275 |
| | 5400 | Supplies | 8,500 | 8,500 | 8,500 |
| | 5580 | Books | 73,410 | 75,565 | 74,505 |
| | 5780 | Miscellaneous/Programs | 3,000 | 3,000 | 3,000 |
| | 5781 | Travel & Meeting | 1,000 | 1,000 | 1,000 |
| | | | 142,035 | 144,190 | 143,130 |
| | Total Library | | 419,488 | 431,802 | 425,742 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|-----|---------------------------------------|----------------------|--------------------|---------------------|--------------------------------|
| 630 | Recreation | | | | |
| | 5113 | Wages - Swimming | 17,780 | 17,780 | 17,780 |
| | 5200 | Purchase of Services | 1,300 | 1,300 | 1,300 |
| | 5270 | Equipment | 2,600 | 2,600 | 2,600 |
| | 5400 | Supplies | 3,890 | 3,890 | 3,890 |
| | | | 7,790 | 7,790 | 7,790 |
| | Total Recreation | | 25,570 | 25,570 | 25,570 |
| 650 | Parks | | | | |
| | 5200 | Purchase of Services | 3,620 | 3,620 | 3,620 |
| | Total Parks | | 3,620 | 3,620 | 3,620 |
| 691 | Historical Commission | | | | |
| | 5200 | Purchase of Services | 3,500 | 3,400 | 3,400 |
| | 5341 | Postage | 50 | 50 | 50 |
| | 5352 | Advertising | - | - | - |
| | 5400 | Supplies | 2,400 | 2,500 | 2,500 |
| | 5580 | Books | 50 | 50 | 50 |
| | 5730 | Dues | 250 | 250 | 250 |
| | Total Historical Commission | | 6,250 | 6,250 | 6,250 |
| 692 | Celebration/Memorial Day | | | | |
| | 5400 | Supplies | 1,300 | 1,300 | 1,300 |
| | Total Celebration/Memorial Day | | 1,300 | 1,300 | 1,300 |
| | TOTAL CULTURE & RECREATION | | 456,228 | 468,542 | 462,482 |

DEBT SERVICE

From FY18 to FY19, Debt Service expenses will decrease by about \$623,000 (-31.16%). The final debt service payment for the Florence Sawyer School (\$527,850) was made in FY18, so it is removed from the FY19 budget. In addition, our FY19 debt service budget will be more modest because we are using free cash and other available funds (instead of borrowing) to pay for some large capital items.

| | | | | | |
|---------|--|-----------|---------|---------|---------|
| 710/752 | Debt Principal & Interest | | | | |
| * | <i>Sawyer Repairs (2021)</i> | | | | |
| | 5910 | Principal | 4,000 | 3,000 | 3,000 |
| | 5920 | Interest | 679 | 489 | 489 |
| * | <i>Emerson School (2021)</i> | | | | |
| | 5910-0040 | Principal | 91,000 | 92,000 | 92,000 |
| | 5920-0040 | Interest | 16,279 | 11,719 | 11,719 |
| * | <i>Treatment Plant (2021)</i> | | | | |
| | 5910-0060 | Principal | 125,000 | 125,000 | 125,000 |
| | 5915-0060 | Interest | 55,063 | 48,813 | 48,813 |
| * | <i>Library Renovation/Expansion (2029)</i> | | | | |
| | 5910-0070 | Principal | 138,000 | 138,000 | 138,000 |
| | 5920-0070 | Interest | 59,843 | 54,323 | 54,323 |
| * | <i>Public Safety Center (2029)</i> | | | | |

FY2019 BUDGET

| | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|---|--------------------|---------------------|--------------------------------|
| 5910-0080 Principal | 22,000 | 22,000 | 22,000 |
| 5920-0080 Interest | 9,358 | 8,478 | 8,478 |
| * <i>Transfer Station (2010/2021)</i> | | | |
| 5911 Principal | 44,000 | 44,000 | 44,000 |
| 5921 Interest | 7,337 | 5,137 | 5,137 |
| * <i>Barretts Hill Land (2020)</i> | | | |
| 5916-BAR Principal | 10,000 | 10,000 | 10,000 |
| 5926-BAR Interest | 1,245 | 745 | 745 |
| * <i>Nashoba Valley Land (2021)</i> | | | |
| 5916-NAS Principal | 35,000 | 35,000 | 35,000 |
| 5926-NAS Interest | 4,383 | 2,633 | 2,633 |
| * <i>Savignano Land (2021)</i> | | | |
| 5916-SAV Principal | 6,000 | 6,000 | 6,000 |
| 5926-SAV Interest | 1,068 | 768 | 768 |
| * <i>Schartner/Nicewicz APR (2023)</i> | | | |
| 5920-0030 Principal | 100,000 | 100,000 | 100,000 |
| 5930-0030 Interest | 25,020 | 20,870 | 20,870 |
| * <i>Refunding (2018)</i> | | | |
| 5920-0040 Principal | 510,000 | - | - |
| 5930-0040 Interest | 17,850 | - | - |
| * <i>Library Renovation/Expansion (2029)</i> | | | |
| 5920-0070 Principal | 42,000 | 42,000 | 42,000 |
| 5930-0070 Interest | 21,537 | 19,437 | 19,437 |
| * <i>Public Safety Center Renovation (2029)</i> | | | |
| 5920-0080 Principal | 66,000 | 66,000 | 66,000 |
| 5930-0080 Interest | 34,122 | 30,822 | 30,822 |
| * <i>Public Safety Center Renovation 2 (2029)</i> | | | |
| 5920-0090 Principal | 12,000 | 12,000 | 12,000 |
| 5930-0090 Interest | 6,382 | 5,782 | 5,782 |
| * <i>Public Safety Center (2029)</i> | | | |
| 5920-0100 Principal | 190,000 | 195,000 | 195,000 |
| 5930-0100 Interest | 94,363 | 89,306 | 89,306 |
| * <i>Fire Apparatus (2018)</i> | | | |
| Principal | 35,000 | - | - |
| Interest | 1,750 | - | - |
| * <i>Berlin Road Culvert (2026)</i> | | | |
| 5950-0140 Principal | 26,800 | 26,800 | 26,800 |
| 5925-0140 Interest | 2,412 | 4,288 | 4,288 |
| * <i>Wilder Road Culvert (2026)</i> | | | |
| 5950-0150 Principal | 18,600 | 18,600 | 18,600 |
| 5925-0150 Interest | 1,674 | 2,976 | 2,976 |

FY2019 BUDGET

| | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|--|--------------------|---------------------|--------------------------------|
| * <i>Town Hall Repairs (2026)</i> | | | |
| 5950-0160 Principal | 32,470 | 32,470 | 32,470 |
| 5925-0160 Interest | 2,922 | 5,195 | 5,195 |
| * <i>DPW Truck 2017(2023)</i> | | | |
| 5950-0170 Principal | 14,857 | 14,857 | 14,857 |
| 5925-0170 Interest | 891 | 1,486 | 1,486 |
| * <i>DPW Backhoe (2023)</i> | | | |
| 5950-0180 Principal | 13,366 | 13,366 | 13,366 |
| 5925-0180 Interest | 802 | 1,337 | 1,337 |
| * <i>Sander Body (2023)</i> | | | |
| 5950-0190 Principal | 9,286 | 9,286 | 9,286 |
| 5925-0190 Interest | 557 | 929 | 929 |
| * <i>Police Cruiser (2019)</i> | | | |
| 5950-0200 Principal | 12,998 | 12,998 | 12,998 |
| 5925-0200 Interest | 260 | 260 | 260 |
| * <i>Wilder Road Culvert Xtra</i> | | | |
| Principal | 6,000 | - | - |
| Interest | 600 | - | - |
| * <i>Berlin Road Culvert Xtra</i> | | | |
| Principal | 7,000 | - | - |
| Interest | 700 | - | - |
| * <i>Town Common (2027)</i> | | | |
| Principal | 27,000 | 19,500 | 19,500 |
| Interest | 2,700 | 3,510 | 3,510 |
| * <i>Police Repeater</i> | | | |
| Principal | 27,186 | - | - |
| Interest | 2,719 | - | - |
| * <i>Long Hill Road Culvert (2028)</i> | | | |
| Principal | | 15,262 | 15,262 |
| Interest | | 3,052 | 3,052 |
| Total Principal | 1,625,562 | 1,053,139 | 1,053,139 |
| Total Interest | 372,512 | 322,351 | 322,351 |
| TOTAL DEBT SERVICE | 1,998,074 | 1,375,490 | 1,375,490 |

FY2019 BUDGET

| | | | Approved FY2018 | Requested FY2019 | Advisory Approved FY2019 |
|---|--|--|--------------------|---------------------|--------------------------------|
| EMPLOYEE BENEFITS | | | | | |
| From FY18 to FY19, Employee Benefits expenses will increase by about \$70,000 (+6.31%). The Worcester Regional Retirement Assessment is up by \$36,065, and Health Insurance is up by \$49,000 due to premium increases and higher enrollment. | | | | | |
| 911 | Worcester Regional Retirement Assessment | | | | |
| 5170 | WCRS Assessment | | 374,912 | 410,977 | 410,977 |
| 912 | Workers Compensation | | | | |
| 5171 | Workers Comp | | 28,930 | 29,982 | 24,859 |
| 913 | Unemployment Compensation | | | | |
| 5172 | Unemployment | | - | - | - |
| 914 | Health Insurance | | | | |
| 5173 | Group Health | | 476,000 | 525,000 | 525,000 |
| 5174 | OPEB | | 185,793 | 178,357 | 178,357 |
| | | | 661,793 | 703,357 | 703,357 |
| 915 | Life Insurance | | | | |
| 5175 | Life Insurance | | 1,500 | 1,400 | 1,400 |
| 916 | Medicare Tax | | | | |
| 5175 | Medicare 1.45% | | 49,000 | 46,000 | 46,000 |
| TOTAL EMPLOYEE BENEFITS | | | 1,116,135 | 1,191,716 | 1,186,593 |
| OTHER INSURANCE | | | | | |
| 945 | Other Insurance | | | | |
| 5741 | Police Professional Liability | | 6,073 | 6,249 | 6,249 |
| 5742 | Bonding (employee) | | 720 | 720 | 720 |
| 5744 | Police & Fire Accident | | 41,919 | 39,798 | 39,798 |
| 5745 | Motor Vehicle | | 18,777 | 20,656 | 20,656 |
| 5746 | Deductible | | 2,000 | 2,000 | 2,000 |
| 5747 | Public Official Liability | | 5,864 | 6,034 | 6,034 |
| TOTAL OTHER INSURANCE | | | 75,353 | 75,457 | 75,457 |
| TOTAL BUDGET | | | 23,082,034 | 23,629,446 | 23,524,123 |