

**VOTING DOCUMENT
TOWN OF SOUTHBRIDGE
FISCAL YEAR 2016 TOWN MANAGER'S BUDGET
DATED: May 26, 2015**

BUDGET BOOK SECTION		FY 2016 BUDGET APPROPRIATION VOTE	TRANSFERS	RAISE AND APPROPRIATE
Section 3	GENERAL GOVERNMENT			
	TOWN COUNCIL	14,300		14,300
	TOWN MANAGER	276,794		276,794
	TOWN ACCOUNTANT	155,106		155,106
	ASSESSORS	191,146		191,146
	TOWN TREASURER / COLLECTOR	316,033		316,033
	TOWN ATTORNEY	110,000		110,000
	TOWN CLERK	167,931		167,931
	ELECTIONS & REGISTRATION	52,347		
	LESS: POLLING HOURS #6503		(3,420)	
	LESS: SALE OF STREET LIST BOOKS #6673		(500)	48,427
	PLANNING BOARD	22,442		22,442
	ECONOMIC DEVELOPMENT	60,034		60,034
	CABLE TV ADVISORY COMMITTEE	126,419		
	LESS: CABLE OPERATING ACCOUNT		(126,419)	0
Section 3	GENERAL GOVERNMENT PROGRAM ACCOUNTS			
	ADMINISTRATION			
	AUDIT FEES	33,500		
	COPY MACHINE COSTS	18,000		
	TELEPHONE	41,000		
	POSTAGE	47,000		
	NATURAL GAS	45,000		
	HEATING FUEL	145,000		
	PROPERTY MANAGEMENT MISCELLANEOUS	15,000		
	LAND MANAGEMENT MISCELLANEOUS	5,000		
	RESERVE FOR PROPERTY REPAIR, MAINTENANCE & DEMO	50,000		
	FUEL & LUBRICANTS	220,000		
	SUB-TOTAL ADMINISTRATION	619,500		619,500
	DATA PROCESSING	193,500		193,500
	COUNCIL RESERVE	100,000		100,000
	CONTRIBUTORY RETIREMENT	2,948,711		2,948,711
Section 3	PERSONNEL			
	SICK/VACATION LEAVE BUYBACK	28,810		
	RECRUITMENT & PROCESSING	7,100		
	IN SERVICE TRAINING	2,000		
	EMPLOYER MEDICARE TAX	120,000		
	SUB-TOTAL PERSONNEL	157,910		157,910
	GROUP HEALTH & LIFE	3,250,000		3,250,000
Section 3	GENERAL INSURANCE			
	WORKER'S COMPENSATION	156,771		
	POLICE & FIRE INDEMNIFICATION	44,000		
	UNEMPLOYMENT COMPENSATION	15,000		
	PROPERTY & LIABILITY INSURANCE	310,360		
	DEDUCTIBLE LIABILITY	2,500		
	SUB-TOTAL GENERAL INSURANCE	528,631		528,631
Section 3	BOARDS, COMMITTEES, COMMISSIONS			
	CENTRAL MASS REGIONAL PLANNING	4,338		
	AIRPORT COMMISSION	200		
	CONSERVATION COMMISSION	400		
	LICENSING BOARD	750		
	HISTORICAL COMMISSION	750		
	ZONING BOARD OF APPEALS	750		
	SUB-TOTAL BOARDS & COMMITTEES	7,188		7,188

**VOTING DOCUMENT
TOWN OF SOUTHBRIDGE
FISCAL YEAR 2016 TOWN MANAGER'S BUDGET
DATED: May 26, 2015**

BUDGET BOOK SECTION	FY 2016 BUDGET APPROPRIATION VOTE	TRANSFERS	RAISE AND APPROPRIATE
Section 7 DEBT SERVICE			
PRINCIPAL ON DEBT	1,593,183		
INTEREST ON LONG TERM DEBT	1,191,213		
INTEREST ON SHORT TERM DEBT	11,811		
ISSUANCE EXPENSE	0		
		LESS: SEPTIC LOAN PROGRAM #6753 (6,046)	
		LESS: DEBT SERVICE RESERVE TRANSFER (705,865)	
		LESS: ARMORY DEBT SERVICE TRANSFER (55,024)	
		LESS: ACCESS ROAD DEBT SERVICE (280,740)	
SUB-TOTAL DEBT SERVICE	2,796,207		1,748,532
Section 3 SPECIAL ACCOUNTS			
REVALUATION SERVICES	45,000		
AMBULANCE BILLING SERVICES	30,000		
MEDICAID BILLING	17,000		
PREPARATION FOR SALE OF TOWN OWNED PROPERTY	8,000		
GASB 45 OPEB ACTUARIAL STUDY UPDATE	1,000		
SUB-TOTAL SPECIAL ACCOUNTS	101,000		101,000
MISCELLANEOUS			
STATE & COUNTY ASSESSMENTS		<i>RAISED ON RECAP</i>	
OVERLAY RESERVE		<i>NOT IN TOTAL</i>	
SUB-TOTAL MISCELLANEOUS		<i>NO VOTE REQUIRED</i>	
GENERAL GOVERNMENT TOTAL	12,195,199	(1,178,014)	11,017,185
Section 4 PUBLIC SAFETY			
POLICE	3,405,207		3,405,207
FIRE & AMBULANCE	2,307,009		2,307,009
INSPECTIONS	110,029		110,029
Section 4 PUBLIC SAFETY PROGRAM ACCOUNTS			
STREET LIGHTS	173,724		
TOTAL PUBLIC SAFETY PROGRAM	173,724		173,724
PUBLIC SAFETY TOTAL	5,995,969	0	5,995,969
Section 5 PUBLIC WORKS			
DPW OPERATIONS & ADMINISTRATION	1,655,044		
		LESS: SALE OF LOTS & GRAVES #8022 (1,500)	
		LESS: PERPETUAL CARE INTEREST #8100 (2,000)	1,651,544
DPW SNOW & ICE	400,000		400,000
PUBLIC WORKS TOTAL	2,055,044	(3,500)	2,051,544

**VOTING DOCUMENT
TOWN OF SOUTHBRIDGE
FISCAL YEAR 2016 TOWN MANAGER'S BUDGET
DATED: May 26, 2015**

BUDGET BOOK SECTION	FY 2016 BUDGET APPROPRIATION VOTE	TRANSFERS	RAISE AND APPROPRIATE
Section 6 HUMAN SERVICES			
HEALTH DEPARTMENT	808,164		
LESS: LANDFILL REIMBURSEMENT FUND #6785		(56,000)	752,164
VETERANS AND COMMUNITY CENTER	102,648		102,648
LIBRARY	490,213		
LESS: LIBRARY INCENTIVE GRANT #8186			490,213
RECREATION	40,009		40,009
E.H.S. PROGRAM ACCOUNTS			
VETERANS BENEFITS	140,000		
VETERANS MEMORIALS	2,700		
E.H.S. PROGRAM ACCTS.	142,700		142,700
HUMAN SERVICES TOTAL	1,583,734	(56,000)	1,527,734
EDUCATION			
Section 10 SOUTHBRIDGE PUBLIC SCHOOLS	25,574,689		25,574,689
SOUTHBRIDGE PUBLIC SCHOOLS TOTAL	25,574,689	0	25,574,689
Section 6			
S.W.C.R.S.D. (BAY PATH)	877,272		877,272
S.W.C.R.S.D. (BAY PATH) DEBT SERVICE	225,121		225,121
SUB-TOTAL BAYPATH	1,102,393		1,102,393
EDUCATION TOTAL	26,677,082	0	26,677,082
GENERAL FUND TOTALS	48,507,028	(1,237,514)	47,269,514
Section 8 SEWER ENTERPRISE FUND			
SEWER FUND BUDGET (\$613,116 appropriated in the General Fund)	3,016,756		3,016,756
Section 8 WATER ENTERPRISE FUND			
WATER FUND BUDGET (\$596,379 appropriated in the General Fund)	3,227,989		3,227,989
ENTERPRISE FUNDS TOTAL	6,244,745	0	6,244,745
TOTALS	54,751,773	(1,237,514)	53,514,259

FY 16 General Government Operating Budget

<u>Department</u>	<u>FY '13 Actual</u>	<u>FY '14 Actual</u>	<u>Fy '15 Budgeted</u>	<u>FY '16 Town Mgr. Recommended</u>	<u>% Change</u>
Town Council	\$ 13,300.76	\$ 12,183.44	\$ 16,670.00	\$ 14,300.00	-14.22%
Town Manager	\$ 240,558.33	\$ 235,702.14	\$ 260,858.00	\$ 276,794.00	6.11%
Town Accountant	\$ 145,115.29	\$ 148,306.33	\$ 152,647.00	\$ 155,106.00	1.61%
Assessor	\$ 177,713.64	\$ 179,924.09	\$ 186,539.00	\$ 191,146.00	2.47%
Treasurer/Collector	\$ 321,698.28	\$ 317,404.34	\$ 330,117.00	\$ 316,033.00	-4.27%
Town Attorney	\$ 118,724.58	\$ 139,819.80	\$ 125,500.00	\$ 110,000.00	-12.35%
Town Clerk	\$ 153,878.39	\$ 156,220.96	\$ 164,214.00	\$ 167,931.00	2.26%
Elections	\$ 52,612.50	\$ 24,150.15	\$ 63,047.00	\$ 52,347.00	-16.97%
Planning	\$ 2,246.98	\$ 2,563.77	\$ 3,726.00	\$ 22,442.00	502.31%
Economic Development	\$ 79,383.65	\$ 80,783.96	\$ 80,792.00	\$ 60,034.00	-25.69%
Cable Access	\$ 83,053.60	\$ 82,533.27	\$ 124,649.00	\$ 126,419.00	1.42%
Administration	\$ 537,047.52	\$ 610,585.30	\$ 784,000.00	\$ 619,500.00	-20.98%
Data Processing	\$ 151,687.54	\$ 170,330.76	\$ 193,500.00	\$ 193,500.00	0.00%
Reserve Fund	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	0.00%
Personnel	\$ 107,738.01	\$ 140,076.88	\$ 160,300.00	\$ 157,910.00	-1.49%
Boards	\$ 5,849.79	\$ 4,931.63	\$ 7,082.00	\$ 7,188.00	1.50%
Special Articles	\$ 99,134.79	\$ 193,872.96	\$ 101,800.00	\$ 101,000.00	-0.79%
Police	\$ 3,006,146.81	\$ 3,191,262.54	\$ 3,388,069.00	\$ 3,405,207.00	0.51%
Fire	\$ 2,004,780.56	\$ 2,145,384.02	\$ 2,290,723.00	\$ 2,307,009.00	0.71%
Inspections	\$ 147,054.80	\$ 150,356.41	\$ 153,401.00	\$ 110,029.00	-28.27%
Public Safety	\$ 159,920.41	\$ 164,964.32	\$ 176,000.00	\$ 173,724.00	-1.29%
Dep't. Public Works	\$ 1,523,768.64	\$ 1,502,693.44	\$ 1,684,950.00	\$ 1,655,044.00	-1.77%
Snow & Ice	\$ 589,121.32	\$ 620,391.53	\$ 200,200.00	\$ 400,000.00	99.80%
Health Dep't.	\$ 660,681.32	\$ 702,550.31	\$ 796,028.00	\$ 808,164.00	1.52%
Veterans/Comm. Services	\$ 94,763.84	\$ 94,108.09	\$ 100,852.00	\$ 102,648.00	1.78%
Library	\$ 469,714.64	\$ 480,761.74	\$ 496,649.00	\$ 490,213.00	-1.30%
Recreation Dep't.	\$ 15,008.24	\$ 23,326.27	\$ 33,136.00	\$ 40,009.00	20.74%
Unclassified	\$ 123,392.73	\$ 145,656.90	\$ 132,700.00	\$ 142,700.00	7.54%
Totals:	\$ 11,084,096.96	\$ 11,720,845.35	\$ 12,308,149.00	\$ 12,306,397.00	-0.01%

PROJECTION MODEL

REVENUES:

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Diff. from FY '15</u>	<u>FY 16 Major Assumptions</u>
Property Tax	\$ 17,639,950	\$ 18,421,552	\$ 18,500,114	\$ 78,562	
Prop 2 1/2 Base Increase	\$ 17,296,352	\$ 18,043,285	\$ 18,043,285	\$ -	
New Growth	\$ 278,352	\$ 234,121	\$ 234,121	\$ -	
Bay Path Debt Exclusion	\$ 65,246	\$ 144,146	\$ 222,708	\$ 78,562	
Cherry Sheet Receipts	\$ 21,821,451	\$ 22,509,802	\$ 23,093,191	\$ 583,389	
Ch. 70	\$ 18,620,962	\$ 19,119,369	\$ 19,665,879	\$ 546,510	
UGGA	\$ 3,046,010	\$ 3,130,482	\$ 3,184,843	\$ 54,361	
Free Cash	\$ 900,000	\$ 987,214	\$ 850,000	\$ (117,214)	Decreasing as should not be used for yearly budget
Other Sources	\$ 58,500	\$ 50,000	\$ 50,000	\$ -	
Local Receipts	\$ 5,623,012	\$ 5,511,826	\$ 5,433,389	\$ (78,437)	
Motor Vehicle Excise	\$ 1,240,502	\$ 1,300,440	\$ 1,325,000	\$ 24,560	2% increase over FY 15 budget
Landfill Royalty	\$ 1,100,000	\$ 1,100,000	\$ 950,000	\$ (150,000)	Decreasing due to limited life of landfill
Landfill Reimbursement	\$ 565,000	\$ 575,000	\$ 590,000	\$ 15,000	
Other Local Receipts	\$ 2,517,200	\$ 2,346,126	\$ 2,388,154	\$ 42,028	inc. to reflect actual FY '14
Commercial Drive Reimbursement	\$ 200,310	\$ 190,260	\$ 180,235	\$ (10,025)	
Transfers from Other Available Funds	\$ 1,140,300	\$ 1,205,125	\$ 1,237,514	\$ 32,389	
Armory Debt Service	\$ 58,064	\$ 56,544	\$ 55,024	\$ (1,520)	
Commercial Drive Reimbursement	\$ 261,240	\$ 270,690	\$ 280,740	\$ 10,050	
Septic Loan Reimbursement	\$ 6,048	\$ 6,048	\$ 6,046	\$ -	
Debt Service - Millennium	\$ 620,000	\$ 672,500	\$ 695,000	\$ 22,500	
115 Marcy Street Debt Service	\$ -	\$ -	\$ 10,865	\$ 10,865	
Cable Operating Budget Offset	\$ 116,448	\$ 124,649	\$ 126,419	\$ 1,770	
Other Available Funds	\$ 78,500	\$ 74,696	\$ 63,420	\$ (11,276)	
Transfer from Baypath Bond Premium	\$ 1,090,330	\$ 1,112,137	\$ 2,413	\$ 2,413	
Enterprise Fund Indirect Costs	\$ 548,369	\$ 559,337	\$ 1,209,495	\$ 97,358	Actual per study update
Water	\$ 541,961	\$ 552,800	\$ 596,379	\$ 37,042	Actual per study update
Sewer	\$ -	\$ -	\$ 613,116	\$ 60,316	
TOTAL REVENUES	\$ 48,273,543	\$ 49,777,656	\$ 50,376,116	\$ 598,460	

EXPENSES:

Cherry Sheet Off-Sets	\$ 38,643	\$ 99,405	\$ 94,695	\$ (4,710)	Governor's Budget Version
Snow and Ice Deficit	\$ 200,000	\$ 200,000	\$ -	\$ (200,000)	Moved to Town (DPW) Operating
State & County Cherry Sheet Charges	\$ 1,191,536	\$ 1,454,077	\$ 1,502,593	\$ 48,516	
School Choice Assessment	\$ 1,060,051	\$ 1,280,868	\$ 1,356,992	\$ 76,124	Governor's Budget Version
Charter School Assessment	\$ 13,419	\$ 25,888	\$ 13,871	\$ (12,017)	Governor's Budget Version
Other Charges	\$ 118,066	\$ 147,321	\$ 131,730	\$ (15,591)	Governor's Budget Version
Allowance for Abatement and Exemptions	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	Moved from Treasurer/Collector Budget
Tax Title Revolving Account	\$ -	\$ -	\$ 71,800	\$ 71,800	
General Government Operating	\$ 11,903,916	\$ 12,308,149	\$ 12,306,397	\$ (1,752)	
Insurances	\$ 6,209,373	\$ 6,461,372	\$ 6,727,342	\$ 265,970	
Retirement	\$ 2,641,373	\$ 2,806,812	\$ 2,948,711	\$ 141,899	From pension schedule adopted by Retirement Board
Group Health and Life Insurance	\$ 2,857,500	\$ 2,929,700	\$ 3,250,000	\$ 320,300	Contribution shift change to 60/40
Property & Casualty	\$ 297,500	\$ 312,860	\$ 312,860	\$ -	Level-funded
Workers' Compensation	\$ 198,000	\$ 197,000	\$ 200,771	\$ 3,771	
Unemployment	\$ 215,000	\$ 215,000	\$ 15,000	\$ (200,000)	
Debt	\$ 2,770,755	\$ 2,796,207	\$ 2,796,207	\$ -	Level-funded
Baypath Regional school	\$ 1,128,452	\$ 1,025,961	\$ 1,102,393	\$ 76,432	
Baypath Budget	\$ 1,063,206	\$ 881,815	\$ 877,272	\$ (4,543)	Actual Assessment per Baypath
Baypath Capital	\$ 65,246	\$ 144,146	\$ 225,121	\$ 80,975	Town of Southbridge's share of actual debt issued
Southbridge School Department	\$ 24,630,868	\$ 25,232,485	\$ 25,574,689	\$ 342,204	
TOTAL EXPENSES	\$ 48,273,543	\$ 49,777,656	\$ 50,376,116	\$ 598,460	
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	