

FY 2017 TOWN OF SOUTHBRIDGE BUDGET CHANGES FROM SUBCOMMITTEE TO TOWN MANAGER RECOMMENDED BUDGET				
FY 2017 BUDGET DESCRIPTION	REVISED FY 17 BUDGET	RECOMMENDED FY 17 BUDGET	INCREASE/ DECREASE	INCREASE/ (DECREASE) %
REVENUES:				
Tax Levy	18,975,840.00	18,975,840.00	-	0.00%
Baypath Debt Exclusion	218,995.00	218,995.00	-	0.00%
Cherry Sheet Receipts	23,930,975.00	23,930,975.00	-	0.00%
Free Cash	-	-	-	0.00%
Overlay Surplus	50,000.00	50,000.00	-	0.00%
Local Receipts:	5,903,636.00	5,893,636.00	10,000.00	0.17%
Motor Vehicle Excise	1,436,236.00	1,436,236.00	-	0.00%
Landfill Royalty Fund	920,000.00	920,000.00	-	0.00%
Landfill Reimbursement Fund	590,000.00	590,000.00	-	0.00%
Other	2,957,400.00	2,947,400.00	10,000.00	0.34%
Transfers from Other Available Funds	1,233,348.00	1,233,348.00	-	0.00%
Enterprise Fund Indirect Costs	1,233,685.00	1,233,685.00	-	0.00%
Subtotal Revenues	51,546,479.00	51,536,479.00	10,000.00	0.02%
EXPENSES:				
Cherry Sheet Offsets	77,513.00	77,513.00	-	0.00%
State and County Charges:	1,613,009.00	1,613,009.00	-	0.00%
School Choice	1,492,451.00	1,492,451.00	-	0.00%
Charter School Assessments	-	-	-	0.00%
Other Charges	120,558.00	120,558.00	-	0.00%
Allowance for Abatements & Exemptions	200,000.00	200,000.00	-	0.00%
Total Town Operating Costs:	22,467,344.00	22,503,344.00	(36,000.00)	-0.16%
Town Operating Costs	12,502,326.00	12,513,326.00	(11,000.00)	-0.09%
Retirement	3,067,673.00	3,067,673.00	-	0.00%
Group Health & Life Insurance	3,500,000.00	3,500,000.00	-	0.00%
General Insurance	535,243.00	535,243.00	-	0.00%
Debt	2,862,102.00	2,887,102.00	(25,000.00)	-0.87%
Education Expenses:	27,188,613.00	27,142,613.00	46,000.00	0.17%
Baypath	831,677.00	831,677.00	-	0.00%
Baypath Debt Exclusion	223,536.00	223,536.00	-	0.00%
Southbridge School Department	26,133,400.00	26,087,400.00	46,000.00	0.18%
Subtotal Expenses	51,546,479.00	51,536,479.00	10,000.00	0.02%
Subtotal Changes in Revenues & Expenses	-	-	-	-

**REVISED VOTING DOCUMENT
TOWN OF SOUTHBRIDGE
FISCAL YEAR 2017 TOWN MANAGER'S BUDGET
MAY 23, 2016**

BUDGET BOOK SECTION	FY 2017 BUDGET APPROPRIATION VOTE	TRANSFERS	RAISE AND APPROPRIATE
Section 3 <u>GENERAL GOVERNMENT</u>			
TOWN COUNCIL	15,950		15,950
TOWN MANAGER	272,408		272,408
TOWN ACCOUNTANT	154,927		154,927
ASSESSORS	191,373		191,373
TOWN TREASURER / COLLECTOR	389,248		389,248
TOWN ATTORNEY	137,000		137,000
TOWN CLERK	167,350		167,350
ELECTIONS & REGISTRATION LESS: SALE OF STREET LIST BOOKS #6673	67,767	(800)	66,967
PLANNING BOARD	22,362		22,362
ECONOMIC DEVELOPMENT	59,921		59,921
CABLE TV ADVISORY COMMITTEE LESS: CABLE OPERATING ACCOUNT	126,419	(126,419)	0
Section 3 <u>GENERAL GOVERNMENT PROGRAM ACCOUNTS</u>			
<u>ADMINISTRATION</u>			
AUDIT FEES	33,500		
COPY MACHINE COSTS	18,000		
TELEPHONE	41,000		
POSTAGE	43,000		
NATURAL GAS	45,000		
HEATING FUEL	110,000		
PROPERTY MANAGEMENT MISCELLANEOUS	10,000		
LAND MANAGEMENT MISCELLANEOUS	0		
RESERVE FOR PROPERTY REPAIR, MAINTENANCE & DEMO	50,000		
FUEL & LUBRICANTS	200,000		
SUB-TOTAL ADMINISTRATION	550,500		550,500
DATA PROCESSING	190,945		190,945
COUNCIL RESERVE	100,000		100,000
CONTRIBUTORY RETIREMENT	3,067,673		3,067,673
Section 3 <u>PERSONNEL</u>			
SICK/VACATION LEAVE BUYBACK	28,810		
RECRUITMENT & PROCESSING	7,100		
IN SERVICE TRAINING	2,000		
EMPLOYER MEDICARE TAX	127,000		
SUB-TOTAL PERSONNEL	164,910		164,910
GROUP HEALTH & LIFE	3,500,000		3,500,000
Section 3 <u>GENERAL INSURANCE</u>			
WORKER'S COMPENSATION	165,625		
POLICE & FIRE INDEMNIFICATION	47,118		
UNEMPLOYMENT COMPENSATION	15,000		
PROPERTY & LIABILITY INSURANCE	305,000		
DEDUCTIBLE LIABILITY	2,500		
SUB-TOTAL GENERAL INSURANCE	535,243		535,243
Section 3 <u>BOARDS, COMMITTEES, COMMISSIONS</u>			
CENTRAL MASS REGIONAL PLANNING	4,447		
CONSERVATION COMMISSION	400		
LICENSING BOARD	500		
HISTORICAL COMMISSION	500		
ZONING BOARD OF APPEALS	500		
SUB-TOTAL BOARDS & COMMITTEES	6,347		6,347

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MAY 23, 2016**

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Section 7 DEBT SERVICE			
PRINCIPAL ON DEBT	1,838,161		
INTEREST ON LONG TERM DEBT	1,017,941		
INTEREST ON SHORT TERM DEBT	5,000		
ISSUANCE EXPENSE	1,000		
		(6,046)	
LESS: SEPTIC LOAN PROGRAM #6753		(680,000)	
LESS: DEBT SERVICE RESERVE TRANSFER		(52,124)	
LESS: ARMORY DEBT SERVICE TRANSFER		(290,765)	
LESS: ACCESS ROAD DEBT SERVICE		(9,653)	
LESS: 115 MARCY ST. DAYCARE DEBT SERVICE			
SUB-TOTAL DEBT SERVICE	2,862,102		1,823,514
Section 3			
SPECIAL ACCOUNTS			
REVALUATION SERVICES	45,000		
AMBULANCE BILLING SERVICES	30,000		
MEDICAID BILLING	22,000		
PREPARATION FOR SALE OF TOWN OWNED PROPERTY	0		
GASB 45 OPEB ACTUARIAL STUDY UPDATE	2,000		
TOWN MANAGER ADJUSTMENTS	138,605		
HUMAN RESOURCE STUDY	8,000		
SUB-TOTAL SPECIAL ACCOUNTS	245,605		245,605
MISCELLANEOUS			
STATE & COUNTY ASSESSMENTS		<i>RAISED ON RECAP NOT IN TOTAL</i>	
OVERLAY RESERVE		<i>NO VOTE REQUIRED</i>	
SUB-TOTAL MISCELLANEOUS			
GENERAL GOVERNMENT TOTAL	12,828,050	(1,165,807)	11,662,243
Section 4 PUBLIC SAFETY			
POLICE	3,414,317		3,414,317
FIRE & AMBULANCE	2,297,622		2,297,622
INSPECTIONS	119,206		119,206
Section 4 PUBLIC SAFETY PROGRAM ACCOUNTS			
STREET LIGHTS	142,000		
TOTAL PUBLIC SAFETY PROGRAM	142,000		142,000
PUBLIC SAFETY TOTAL	5,973,145	0	5,973,145
Section 5 PUBLIC WORKS			
DPW OPERATIONS & ADMINISTRATION	1,673,701		
LESS: SALE OF LOTS & GRAVES #8022		(5,000)	
LESS: PERPETUAL CARE INTEREST #8100		(2,000)	1,666,701
DPW SNOW & ICE	400,000		400,000
PUBLIC WORKS TOTAL	2,073,701	(7,000)	2,066,701
Section 6 HUMAN SERVICES			
HEALTH DEPARTMENT	813,947		
LESS: LANDFILL REIMBURSEMENT FUND #6785		(56,000)	757,947
VETERANS AND COMMUNITY CENTER	97,996		97,996
LIBRARY	497,752		497,752
RECREATION	40,053		40,053
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	1,592,448	(56,000)	1,536,448

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TOWN OF SOUTHBRIDGE
FISCAL YEAR 2017 TOWN MANAGER'S BUDGET
MAY 23, 2016**

BUDGET BOOK SECTION	FY 2017 BUDGET APPROPRIATION VOTE	TRANSFERS	RAISE AND APPROPRIATE
<u>EDUCATION</u>			
Section 10 SOUTHBRIDGE PUBLIC SCHOOLS	26,133,400		26,133,400
SOUTHBRIDGE PUBLIC SCHOOLS TOTAL	26,133,400	0	26,133,400
Section 6			
S.W.C.R.S.D. (BAY PATH)	831,677		831,677
S.W.C.R.S.D. (BAY PATH) DEBT SERVICE	223,536		223,536
SUB-TOTAL BAYPATH	1,055,213		1,055,213
EDUCATION TOTAL	27,188,613	0	27,188,613
GENERAL FUND TOTALS	49,655,957	(1,228,807)	48,427,150
Section 8 <u>SEWER ENTERPRISE FUND</u>			
SEWER FUND BUDGET (\$625,378 appropriated in the General Fund)	3,432,453		3,432,453
Section 8 <u>WATER ENTERPRISE FUND</u>			
WATER FUND BUDGET (\$608,307 appropriated in the General Fund)	3,244,661		3,244,661
ENTERPRISE FUNDS TOTAL	6,677,114	0	6,677,114
TOTALS	56,333,071	(1,228,807)	55,104,264

PROJECTION MODEL

REVENUES:

	2015	2016	2017	Diff. from FY '16	% Increase (Decrease)
Property Tax Levy	\$ 18,421,552	\$ 18,501,046	\$ 19,194,835	\$ 693,789	3.75%
Tax Levy Base	\$ 18,043,285	\$ 18,042,455	\$ 18,775,840	\$ 733,385	4.06%
New Growth	\$ 234,121	\$ 235,883	\$ 200,000	\$ (35,883)	-15.21%
Bay Path Debt Exclusion	\$ 144,146	\$ 222,708	\$ 218,995	\$ (3,713)	-1.67%
Cherry Sheet Receipts (Governor's Proposal)	\$ 22,509,802	\$ 23,177,663	\$ 23,930,975	\$ 753,312	3.25%
Ch. 70	\$ 19,119,369	\$ 19,688,050	\$ 20,326,173	\$ 638,063	3.24%
UGGA	\$ 3,130,482	\$ 3,243,179	\$ 3,382,636	\$ 139,457	4.30%
Free Cash	\$ 967,214	\$ 850,000	\$ -	\$ (850,000)	-100.00%
Other Sources	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%
Local Receipts	\$ 5,511,826	\$ 5,522,866	\$ 5,903,636	\$ 380,770	6.89%
Motor Vehicle Excise	\$ 1,300,440	\$ 1,351,477	\$ 1,436,236	\$ 84,759	6.27%
Landfill Royalty	\$ 1,100,000	\$ 950,000	\$ 920,000	\$ (30,000)	-3.16%
Landfill Reimbursement	\$ 575,000	\$ 590,000	\$ 590,000	\$ -	0.00%
Other Local Receipts	\$ 2,346,126	\$ 2,451,154	\$ 2,782,515	\$ 331,361	13.52%
Commercial Drive Reimbursement	\$ 190,260	\$ 180,235	\$ 174,885	\$ (5,350)	-2.97%
Transfers from Other Available Funds	\$ 1,205,125	\$ 1,237,514	\$ 1,228,807	\$ (8,707)	-0.70%
Armory Debt Service	\$ 56,544	\$ 55,024	\$ 52,124	\$ (2,900)	-5.27%
Commercial Drive Reimbursement	\$ 270,690	\$ 280,740	\$ 290,765	\$ 10,025	3.57%
Septic Loan Reimbursement	\$ 6,046	\$ 6,046	\$ 6,046	\$ -	0.00%
Debt Service - Millennium	\$ 672,500	\$ 695,000	\$ 680,000	\$ (15,000)	-2.16%
115 Mercy Street Debt Service	\$ -	\$ 10,865	\$ 9,653	\$ (1,212)	-11.16%
Cable Operating Budget Offset	\$ 124,649	\$ 126,419	\$ 126,419	\$ -	0.00%
Other Available Funds	\$ 74,696	\$ 63,420	\$ 63,800	\$ 380	0.60%
Transfer from Baypath Bond Premium	\$ -	\$ 2,413	\$ 4,541	\$ 2,128	88.19%
Enterprise Fund Indirect Costs	\$ 1,112,137	\$ 1,209,495	\$ 1,233,685	\$ 24,190	2.00%
Water	\$ 559,337	\$ 596,379	\$ 608,307	\$ 11,928	2.00%
Sewer	\$ 552,800	\$ 613,116	\$ 625,378	\$ 12,262	2.00%
TOTAL REVENUES	\$ 49,777,656	\$ 50,550,997	\$ 51,546,479	\$ 995,482	1.97%

EXPENSES:

Cherry Sheet Off-Sets	\$ 99,405	\$ 99,718	\$ 77,513	\$ (22,205)	-22.27%
Snow and Ice Deficit	\$ 200,000	\$ -	\$ -	\$ -	0.00%
State & County Cherry Sheet Charges	\$ 1,454,077	\$ 1,433,343	\$ 1,613,009	\$ 179,666	12.53%
School Choice Assessment	\$ 1,280,868	\$ 1,307,647	\$ 1,492,451	\$ 190,804	14.66%
Charter School Assessment	\$ 25,888	\$ -	\$ -	\$ -	0.00%
Other Charges	\$ 147,321	\$ 131,696	\$ 120,568	\$ (11,138)	-8.46%
Allowance for Abatement and Exemptions	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.00%
General Government Operating:	\$ 12,308,149	\$ 12,520,175	\$ 12,502,326	\$ (17,849)	-0.14%
Town Operating (Includes Solar Credits)	\$ 12,308,149	\$ 12,520,175	\$ 12,355,721	\$ (164,454)	-1.31%
Town Manager Adjustments	\$ -	\$ -	\$ 138,605	\$ 138,605	100.00%
Human Resource Study	\$ -	\$ -	\$ 8,000	\$ 8,000	100.00%
Insurances:	\$ 3,654,560	\$ 3,778,631	\$ 4,035,243	\$ 256,612	6.79%
Group Health and Life Insurance	\$ 2,929,700	\$ 3,250,000	\$ 3,500,000	\$ 250,000	7.69%
Property & Casualty	\$ 312,860	\$ 312,860	\$ 307,500	\$ (5,360)	-1.71%
Workers' Compensation	\$ 197,000	\$ 200,771	\$ 212,743	\$ 11,972	5.96%
Unemployment	\$ 215,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Retirement	\$ 2,806,812	\$ 2,948,711	\$ 3,067,673	\$ 118,962	4.03%
Debt	\$ 2,796,207	\$ 2,796,207	\$ 2,862,102	\$ 65,895	2.36%
Baypath Regional School:	\$ 1,025,961	\$ 1,100,207	\$ 1,055,213	\$ (44,994)	-4.09%
Baypath Budget	\$ 881,815	\$ 875,086	\$ 831,677	\$ (43,409)	-4.96%
Baypath Capital	\$ 144,146	\$ 225,121	\$ 223,536	\$ (1,585)	-0.70%
Southbridge Public Schools	\$ 25,232,485	\$ 25,674,005	\$ 26,233,400	\$ 513,395	2.00%
School-Reduction in Electricity Expense Due to Solar Credits	\$ -	\$ -	\$ (100,000)	\$ (100,000)	100.00%
TOTAL EXPENSES	\$ 49,777,656	\$ 50,550,997	\$ 51,546,479	\$ 995,482	1.97%

Revenues Over (Under) Expenditures

\$ - \$ - \$ - \$ - \$ -

\$ -

1.97%

FY 17 General Government Operating Budget

<u>Department</u>	<u>Fy '15 Actual</u>	<u>FY '16 Budgeted</u>	<u>FY '17 Town Mgr. Recommended</u>	<u>% Change</u>
Town Council	\$ 16,670.00	\$ 16,700.00	\$ 15,950.00	-4.49%
Town Manager	\$ 260,858.00	\$ 276,794.00	\$ 272,408.00	-1.58%
Town Accountant	\$ 152,647.00	\$ 155,106.00	\$ 154,927.00	-0.12%
Assessor	\$ 186,539.00	\$ 191,146.00	\$ 191,373.00	0.12%
Treasurer/Collector	\$ 330,117.00	\$ 387,833.00	\$ 389,248.00	0.36%
Town Attorney	\$ 125,500.00	\$ 140,000.00	\$ 137,000.00	-2.14%
Town Clerk	\$ 164,214.00	\$ 167,931.00	\$ 167,350.00	-0.35%
Elections	\$ 63,047.00	\$ 52,347.00	\$ 67,767.00	29.46%
Planning	\$ 3,726.00	\$ 22,442.00	\$ 22,362.00	-0.36%
Economic Development	\$ 80,792.00	\$ 62,086.00	\$ 59,921.00	-3.49%
Cable Access	\$ 124,649.00	\$ 126,419.00	\$ 126,419.00	0.00%
Administration	\$ 784,000.00	\$ 584,500.00	\$ 550,500.00	-5.82%
Data Processing	\$ 193,500.00	\$ 193,500.00	\$ 190,945.00	-1.32%
Reserve Fund	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	0.00%
Personnel	\$ 160,300.00	\$ 185,180.00	\$ 164,910.00	-10.95%
Boards	\$ 7,082.00	\$ 7,188.00	\$ 6,347.00	-11.70%
Special Articles	\$ 101,800.00	\$ 161,567.00	\$ 99,000.00	-38.73%
Police	\$ 3,388,069.00	\$ 3,420,049.00	\$ 3,414,317.00	-0.17%
Fire	\$ 2,290,723.00	\$ 2,310,441.00	\$ 2,297,622.00	-0.55%
Inspections	\$ 153,401.00	\$ 110,029.00	\$ 119,206.00	8.34%
Public Safety (Streetlights)	\$ 176,000.00	\$ 176,000.00	\$ 142,000.00	-19.32%
Dep't. Public Works	\$ 1,684,950.00	\$ 1,683,904.00	\$ 1,673,701.00	-0.61%
Snow & Ice	\$ 200,200.00	\$ 400,000.00	\$ 400,000.00	0.00%
Health Dep't.	\$ 796,028.00	\$ 808,164.00	\$ 813,947.00	0.72%
Veterans/Comm. Services	\$ 100,852.00	\$ 102,648.00	\$ 97,996.00	-4.53%
Library	\$ 496,649.00	\$ 495,492.00	\$ 497,752.00	0.46%
Recreation Dep't.	\$ 33,136.00	\$ 40,009.00	\$ 40,053.00	0.11%
Unclassified	\$ 132,700.00	\$ 142,700.00	\$ 142,700.00	0.00%
Totals:	\$ 12,308,149.00	\$ 12,520,175.00	\$ 12,355,721.00	-1.31%