



Theodore D. Kozak
Town Manager

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TOWN OF NORTHBRIDGE
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MEMORANDUM

DATE: February 27, 2009

TO: Board of Selectmen

FROM: Theodore D. Kozak, Town Manager

SUBJECT: FY 2010 Budget and Revenue Forecast

Enclosed please find a copy of my FY 2010 budget and revenue forecast for your review, which I will present to the Board on March 9, 2009.

If you have any questions prior to the meeting, please feel free to contact me.

FINGROUP WORKSHEET**Calculations for Levy Limit**

	FY 09	FY 10
Levy limit	14,011,893.00	14,616,270.00
2 1/2 Increase	350,297.00	365,407.00
New Growth	175,000.00	150,000.00
Existing Debt Exclusion	960,277.52	879,327.00
Projected Debt Exclusion	678,000.00	
2 1/2 override		
Allowable Tax Levy	16,175,467.52	16,011,004.00

Revenue Calculation

Actual Tax Levy	16,175,467.52	16,011,004.00
Estimated Receipts	2,600,000.00	2,400,000.00
State Aid	19,370,695.00	18,629,474.00
Free Cash	597,000.00	1,250,000.00
Other Available Funds		
Current Year Transfers	0.00	
Other Available Funds/Transfers	550,000.00	550,000.00
Fd. Balance Reserved For	0.00	
Extra/Unforeseen Expenditures	50,000.00	50,000.00
Total Revenue	39,343,162.52	38,890,478.00

Charges Against Revenue

Deficit/Court Charges/Snow	335,000.00	370,000.00
State and County Charges	164,532.00	168,992.00
Allowances for Abatements	250,000.00	225,000.00
Tax Title Charges	10,000.00	5,000.00
Offset (FY 95 school choice)	572,693.00	702,461.00
Cherry Sheet Offset	305,313.00	337,889.00
Other Offset (53E1/2)	0.00	
Transfers in current FY	0.00	
Total Charges	1,637,538.00	1,809,342.00

Total Funds Available	\$37,705,624.52	\$37,081,136.00
Budget Requests	36,940,401.00	37,080,080.00
ATM Requests/Capital Items	59,000.00	0.00
New Projected Debt	678,000.00	0.00
STM Articles	25,102.33	0.00
Total Uses of Funds	37,702,503.33	0.00
Difference	3,121.19	1,056.00

<u>LINE # ACCOUNT NAME</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2010</u>	<u>%</u>
<u>GENERAL GOVERNMENT</u>	<u>Final</u>	<u>Proposed</u>	<u>Twn.Mgr. Rec</u>	<u>Inc/Decrease</u>
RAISE AND APPROPRIATE				
1 SELECTMEN				
1A Personnel	5,150	5,150	5,150	
By allocating \$1,150 to the Chairman and \$1,000 to each of the other 4 Selectmen				
1B Expenses	122,665	122,665	122,665	
Total Selectmen	127,815	127,815	127,815	0.00%
2 TOWN MANAGER				
2A Personnel	208,850	215,142	215,142	
2B Expenses	13,259	14,844	14,844	
Total Town Manager	222,109	229,986	229,986	3.55%
3 FINANCE COMMITTEE				
3B Expenses	10,000	10,000	10,000	
Total Finance Committee	10,000	10,000	10,000	0.00%
4 TOWN ACCOUNTANT				
4A Personnel	90,404	93,116	93,116	
4B Expenses	21,295	21,295	21,295	
Total Town Accountant	111,699	114,411	114,411	2.43%
5 ASSESSORS				
5A Personnel	149,626	154,121	154,121	
5B Expenses	17,000	16,967	16,967	
Total Assessors	166,626	171,088	171,088	2.68%
6 TREASURER/COLLECTOR				
6A Personnel	169,618	176,959	176,959	
Appropriate From Parking Ticket Receipts				
6A Personnel				
6B Expenses	34,750	33,940	33,940	
Total Treasurer/Collector	204,368	210,899	210,899	3.20%

LINE # ACCOUNT NAME	FY 2009 Final	FY 2010 Proposed	FY 2010 Twn.Mgr. Rec	% Inc/Decrease
7 INFORMATION SYSTEMS				
7A Personnel	60,565	62,382	62,382	
7B Expenses	59,605	88,311	65,086	
Total Information Systems	120,170	150,693	127,468	6.07%
8 TOWN CLERK/ELECTIONS				
8A Personnel	98,015	101,957	101,957	
8B Expenses	42,596	40,003	40,003	
Total Town Clerk/Elections	140,611	141,960	141,960	0.96%
APPROPRIATE FROM WETLAND FEES RAISE AND APPROPRIATE				
9A Personnel	9,750	5,000	5,000	
9 CONSERVATION				
9A Personnel	7,877	13,225	13,225	
9B Expenses	1,061	1,061	1,061	
Total Conservation	18,688	19,286	19,286	3.20%
10 PLANNING BOARD				
10A Personnel	74,600	76,907	76,907	
10B Expenses	6,164	6,163	6,163	
Total Planning Board	80,764	83,070	83,070	2.86%
11 ZONING/APPEALS BOARD				
11A Personnel	8,489	8,744	8,744	
11B Expenses	6,430	6,430	6,430	
Total Zoning/Appeals Board	14,919	15,174	15,174	1.71%
12 ECONOMIC DEVELOPMENT				
12A Personnel	0	0	0	
12B Expenses	0	0	0	
Total Economic Development	0	0	0	

LINE # ACCOUNT NAME	FY 2009 Final	FY 2010 Proposed	FY 2010 Twn.Mgr. Rec	% Inc/Decrease
13 TOWN HALL/CENTRAL SERVICES				
13A Personnel		27,285	27,285	
13B Expenses	27,285	27,285	27,285	0.00%
Total Town Hall/Central Services				
TOTAL GENERAL GOVERNMENT	1,245,054	1,301,667	1,278,442	2.68%
PUBLIC SAFETY				
RAISE AND APPROPRIATE				
14 POLICE				
14A Personnel	1,966,856	2,079,840	2,024,428	
14B Expenses	320,672	299,746	284,672	
Total Police	2,287,528	2,379,586	2,309,100	0.94%
15 FIRE				
15A Personnel	537,503	562,878	562,878	
15B Expenses	148,512	148,512	148,512	
Total Fire	686,015	711,390	711,390	3.70%
APPROPRIATE FROM AMBULANCE RECEIPTS				
16 AMBULANCE				
16A Personnel	475,000	480,000	480,000	
16B Expenses	50,000	50,000	50,000	
Total Ambulance	525,000	530,000	530,000	0.95%
RAISE AND APPROPRIATE				
17 CODE ENFORCEMENT				
17A Personnel	125,653	130,101	130,101	
17B Expenses	14,345	11,925	11,925	
weights and measures reserve	500	500	500	
Total Code Enforcement	140,498	142,526	142,526	1.44%

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18 CIVIL DEFENSE				
18A Expenses	0			
Total Civil Defense	0	0	0	
TOTAL PUBLIC SAFETY	3,639,041	3,763,502	3,693,016	1.48%
EDUCATION RAISE AND APPROPRIATE				
20 SCHOOL DEPARTMENT				
20 SCHOOL DEPARTMENT	19,711,955	19,711,955	19,711,955	
20A TRANSPORTATION	0			
20B TRADE SCHOOL	54,000	54,000	54,000	
20C BLACKSTONE REGIONAL	744,518	800,000	800,000	
TOTAL EDUCATION	20,510,473	20,565,955	20,565,955	0.27%
PUBLIC WORKS RAISE AND APPROPRIATE				
21 DPW HIGHWAY DIVISION				
21A Personnel	456,584	479,050	479,050	
21B Expenses	518,818	528,635	523,818	
21C Snow/Ice Personnel	75,000	75,000	75,000	
Total Highway (Includes Snow & Ice)	1,050,402	1,082,585	1,077,868	2.61%
21 DPW FACILITIES DIVISION				
21D Energy and Utilities				
21E Building Maintenance (non-personnel)				
TOTAL PUBLIC WORKS	1,050,402	1,082,585	1,077,868	2.61%
BUILDING, PLANNING & CONSTRUCTION COMM.				

LINE # ACCOUNT NAME	FY 2009 Final	FY 2010 Proposed	FY 2010 Twn.Mgr. Rec	% Inc/Decrease
21F BUILDING, PLANNING & CONSTRUCTION COMM.	0	0	0	
21F Expenses	0	0	0	
TOTAL BUILD, PLAN, & CONSTRUCT	0	0	0	
HUMAN SERVICES RAISE AND APPROPRIATE				
22 BOARD OF HEALTH				
22A Personnel	45,097	46,450	46,450	
22B Expenses	25,759	25,759	25,759	
Total Board of Health	70,856	72,209	72,209	1.91%
23 WASTE COLLECTION & DISPOSAL				
23A Expenses	70,000	20,000	20,000	
Total Waste Collection & Disposal	20,000	20,000	20,000	0.00%
24 COUNCIL ON AGING				
24A Personnel	84,242	95,936	90,000	
24B Expenses	15,758	15,758	15,758	
Total Council On Aging	100,000	111,694	105,758	5.76%
26 VETERANS				
26A Personnel	46,516	47,912	47,912	
26B Expenses	48,870	103,020	83,000	
Total Veterans	95,386	150,932	130,912	37.24%
TOTAL HUMAN SERVICES	286,242	354,835	328,879	14.90%
CULTURE & RECREATION RAISE AND APPROPRIATE				
27 LIBRARY				
27A Personnel	71,400	83,640	76,400	
27B Expenses	13,600	15,932	13,600	
Total Library	85,000	99,572	90,000	5.88%

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28 RECREATION				
28A Personnel	0	30,600	0	
28B Expenses	12,000	47,290	12,000	
28C Youth League Equipment	0			
Total Recreation	12,000	77,890	12,000	0.00%
29 HISTORICAL COMMISSION				
29A Expenses	750	500	500	
Total Historical Commission	750	500	500	-33.33%
30 MEMORIALS				
30 A Soldiers Memorials	5,000	1,500	1,500	
30 B Veterans Celebration	1,500	5,000	5,000	
Total Memorials	6,500	6,500	6,500	0.00%
31 RECYCLING				
31A Personnel	0	0	0	
31B Expenses	0			
Total Recycling	0	0	0	
TOTAL CULTURE & RECREATION	104,250	184,462	109,000	4.56%
DEBT SERVICE				
RAISE AND APPROPRIATE				
32 Principal	1,649,148	1,639,000	1,639,000	
33 Interest	1,168,700	1,054,733	1,054,733	
34 Short Term Interest	20,000	20,000	20,000	
35 BVRS Debt	108,049	106,106	106,106	
TOTAL DEBT SERVICE	2,945,897	2,819,839	2,819,839	-4.28%

LINE # ACCOUNT NAME	FY 2009 Final	FY 2010 Proposed	FY 2010 Twn.Mgr. Rec	% Inc/Decrease
NON-DEPARTMENTAL				
RAISE AND APPROPRIATE				
36 Medicare	290,000	290,000	290,000	
36A Life Insurance	10,000	10,000	10,000	
37 Retirement System	1,065,492	1,112,231	1,112,231	
38 Workers' Compensation	114,750	114,750	114,750	
39 Unemployment Comp.	101,300	101,300	101,300	
40 Employee Ins. Benefits	5,300,000	5,300,000	5,300,000	
41 Property & Liability Ins.	209,000	209,000	209,000	
42 Reserve for Wage Adj.	18,500	18,500	18,500	
43 Stabilization Fund	0			
44 Reserve Fund	50,000	50,000	50,000	
TOTAL NON-DEPARTMENTAL	7,159,042	7,205,781	7,205,781	0.65%
TOTAL	\$ 36,940,401	\$ 37,278,626	\$ 37,078,780	0.37%