

TOWN OF PALMER
FISCAL YEAR 2018 BUDGET PROPOSAL



PALMER TOWN COUNCIL

June 26, 2017

Budget Presentation

Budget Outline

Line Item Budget

Budget Detail

Capital Improvement Plan

Palmer Public School Budget

Pathfinder RTVHS Budget

Five Year Forecast

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Robert Leroux, Assessor

Andrew M. Golas, Executive Assistant



FISCAL YEAR 2018

**BUDGET
PRESENTATION**

FY18 Town Budget Overview

Submitted herein are the Fiscal Year 2018 Operating and Capital Budgets for the Town of Palmer.

Our goals for each budget are to provide effective and efficient municipal services to our residents, to stabilize our tax rate, to continue our commitment to supporting quality education and to build reserves consistent with sound financial policy guidelines to allow us the benefit of having a favorable bond rating.

Revenue Projection

In compliance with the State Law passed in 1981 known as 'Proposition 2½', the annual permitted property tax levy is capped at a level that only can be exceeded by voter authorization through a local election ballot. This limit is calculated by taking the previous year's levy limit, increasing it by 2½%, adding the property taxes generated by any new construction that has occurred in the Town in the prior year. Current debt service of any borrowing that had been excluded from the limits of Proposition 2½ by a town-wide ballot is also added to this limit.

Based on this the tax revenue growth for FY18 is projected to be \$591,710.48.

The proposed sharing of our projected tax revenue growth between the needs of the Town Services and our Educational needs is shown as follows:

Revenues	FY15 Final	FY16 Final	FY17 Approved	FY18 Estimated
Prior Year Levy Limit	15,900,819.98	16,528,097.48	17,091,140.92	17,668,419.44
2½%	397,520.50	413,202.44	427,278.52	441,710.49
New Growth	229,757.00	149,841.00	150,000.00	150,000.00
Tax Revenues	16,528,097.48	17,091,140.92	17,668,419.44	18,260,129.93
Tax Revenue Growth	627,277.60	563,043.44	577,278.53	591,710.48
Town Government	313,638.80	281,521.72	288,639.26	295,855.24
Education	313,638.80	281,521.72	288,639.26	295,855.24

On February 1st the Finance Director and I met with the Superintendent of Schools and the School Business Manager to discuss the sharing of this tax revenue growth between the Town's General Government municipal services and the Educational needs of the community.

Based on our estimate of what our Pathfinder assessment will be we determined that an increase of \$264,000 in the Palmer School budget could be funded through the 50% - 50% sharing of the tax revenue growth, resulting in a Palmer School Budget of \$15,849,614.

This figure was used in the budget that the School Administration presented to the Palmer School Committee for approval on February 27, 2017.

The detailed FY18 budget for the Palmer Public Schools is included in this budget book.

HIGHLIGHTS

State and Local Revenues

- The Chapter 70 and Unrestricted General Government Aid figures included in the Governor's House 1 budget have been used in this budget and these figures will be adjusted if the House and Senate proposed figures are significantly different.
- The Local Revenue projection has been increased by \$121,000 for the Emery Street Landfill Lease payments, and by approximately \$129,000 for higher Motor Vehicle Excise collections we have seen over the past two years.

Expenses

- The Clerical/Administrative Pay Grade and Compensation Plan that we proposed last year was accepted by the Union and funded as of January 1, 2017. This budget has the funding for the full year.

Our goal was to establish a career plan to allow employees to move through the system as they become more experienced and develop higher skill levels.

The previous wage schedule did not reflect the market place or skill levels of the employees. The new plan provides for pay grades of 1 through 7 and a corresponding pay range of \$14.00 to \$22.00 per hour.

- I think everyone is aware that the capabilities and responsibilities of our Executive Assistant go beyond that of the clerical skills of an executive assistant, and I am proposing that the position of Assistant Town Administration for Human Resources and Technology be established, and that a 12 hour per week part time clerical position be added to handle the general clerical activities of the Town Manager's Department.

- Our Hampden County Retirement assessment for the Town and the Schools increased by \$259,460 (19.1%) this year, going from \$1,355,760 to \$1,615,220.

Town Treasurer Linda St. Onge contacted the Retirement Board for information regarding this situation, and among other things, learned that an early retirement incentive the Town had voted prior to 2006 is costing us \$97,931 this year and that a pension 'holiday' voted at the same time is costing us approximately \$34,000 for a total FY18 impact of about \$130,000. We plan on investigating this further to see if anything can be done to reduce these additional charges in future fiscal years.

- Fortunately the efforts we have put into working with Fallon Health Care on wellness programs combined with a reduction in the number of our high cost cases resulted in an increase of only 2.5% in our FY18 renewal premiums, so we were better able to handle the high increase in our Pension assessment.

As a comparison, at the Annual MMA Meeting in January, MIIA announced that the FY18 premium increases for communities they insure ranged from a low of 4% to a high of 12.5% with a median increase of about 8%.

Municipal Modernization Act

The Municipal Modernization Act, signed into law in FY 2017 by Governor Baker, contains various means to streamline local government finance. Overall, the Act is a welcome change to the way we do business.

One of the new changes removes any cap on Revolving Funds. This change will require us to take action to review and to bring our Revolving Funds into compliance with the new regulations when you vote to re-authorize these funds this year.

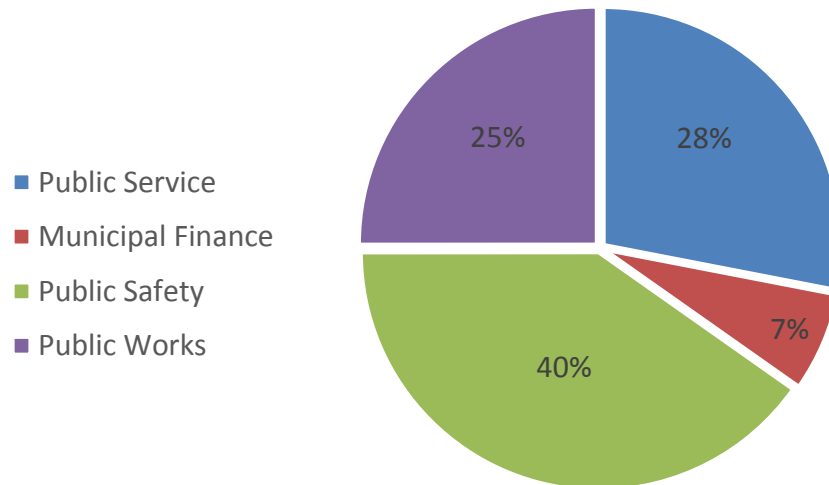
Conclusion

The proposed FY 2018 Budget retains our Municipal Service levels and supports our commitment to education. We have also been able to sustain a Capital Improvement Program that is starting to make an impact on our capital needs. I want to thank and acknowledge our Department Heads for their assistance in the preparation of this budget, with special thanks to John Kuzmiski for the preparation of the Five Year Plan and the Capital Improvement Plan, and to Andrew Golas for his skills in preparing and assembling this document in both a paper and a searchable electronic format.

Charlie Blanchard, Town Manager

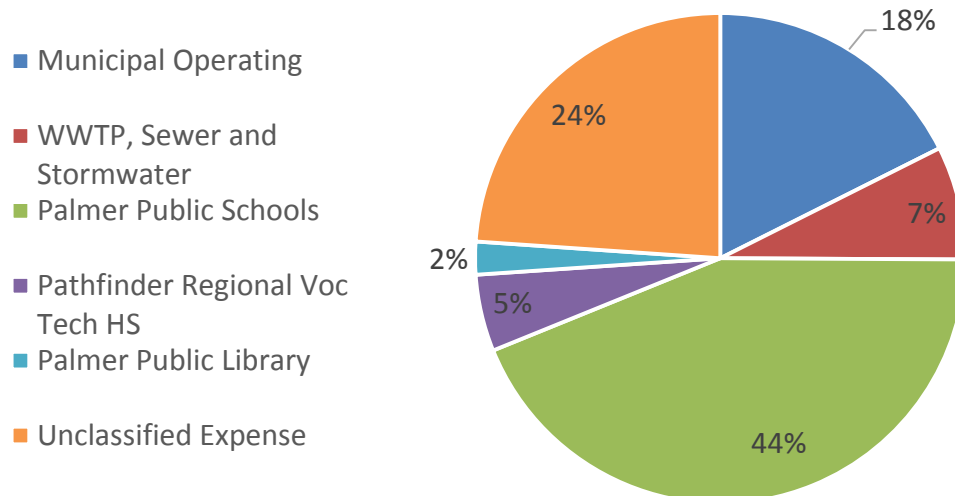
Total Municipal Department Operating Expense

	<u>FY17</u>	<u>FY18</u>	<u>\$ Inc</u>	<u>% Inc</u>
Municipal Operating Expense	\$ 6,172,013	\$ 6,411,575	\$ 239,562	3.2%
Department of Public Service	\$ 1,738,632	\$ 1,781,524	\$ 42,892	2.5%
Department of Municipal Finance	\$ 420,103	\$ 428,404	\$ 8,301	2.0%
Department of Public Safety	\$ 2,470,407	\$ 2,562,460	\$ 92,053	3.7%
Department of Public Works	\$ 1,542,871	\$ 1,639,187	\$ 96,316	6.2%



Total Budget Increase Summary

	<u>FY17</u>	<u>FY18</u>	<u>\$ Inc</u>	<u>% Inc</u>
Total Budget	\$ 35,379,309	\$ 36,202,028	\$ 822,719	2.3%
Municipal Operating Expense	\$ 6,172,013	\$ 6,411,575	\$ 239,562	3.9%
WWTP, Sewer and Stormwater	\$ 2,714,949	\$ 2,709,448	\$ -5,501	-0.2%
Palmer Public Schools	\$ 15,585,614	\$ 15,849,614	\$ 264,000	1.7%
Pathfinder Regional Voc Tech HS	\$ 1,823,467	\$ 1,641,665	\$ 10,327	0.6%
Palmer Public Library	\$ 749,530	\$ 784,140	\$ 34,610	4.6%
Unclassified Expense Total	\$ 8,333,736	\$ 8,654,936	\$ 321,227	3.9%



Proposed Capital Plan

Zero Turn Mower	\$ 26,000	DPW Replaces 20 y/o Toro
Computer Software	\$ 9,100	Cemetery Plot Tracking
COA Masonry	\$ 20,000	Point Exterior Brick
DPW	\$ 35,000	New Ford F150 w/ Plow
Old Mill Pond	\$ 16,000	Walk In Cooler in Kitchen
Total	\$ 106,100	From Capital Improvement Fund
Police Department	\$ 80,000	2 Cruisers in PD Budget
WWTP	\$ 19,000	Scum Grinder in Budget
District WiFi (Schools)	\$ 48,000	From Free Cash/eRate Grant
OMP Carpet Replacement	\$ 150,000	Phase 2 from Free Cash
Total	\$ 198,000	From Free Cash



FISCAL YEAR 2018 BUDGET OUTLINE

Budget outline

6/19/2017

	2012	2013	2014	2015	2016	2017	2018
Revenues	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated
Prior yr levy limit	14,388,629.00	14,873,215.73	15,375,794.12	15,897,796.00	16,524,997.90	17,087,963.85	17,709,658.94
Amended New Growth	-						
2.50%	359,715.73	371,830.39	384,394.85	397,444.90	413,124.95	427,199.10	442,741.47
New Growth	124,871.00	130,748.00	137,607.00	229,757.00	149,841.00	194,496.00	165,000.00
Debt Exclusion			8,607.00	584,371.00	611,250.00	600,000.00	588,750.00
Recap actual (variance)							
tax title revenue							
Tax Revenues	14,873,215.73	15,375,794.12	15,906,402.98	17,109,368.90	17,699,213.85	18,309,658.94	18,906,150.42
Local Receipts	4,384,665.00	4,527,200.00	4,549,750.00	4,759,000.00	5,267,022.00	4,976,455.00	5,227,064.00
State Receipts	12,446,410.00	12,574,193.00	12,770,815.00	12,974,913.00	13,060,441.00	13,259,321.00	13,392,432.00
Cherry Sheet Offsets	(30,246.00)	(29,156.00)	(29,651.00)	(32,457.00)	(27,546.00)	(25,549.00)	(25,444.00)
State (Stab.) School Rev.							
School Choice Revolving				(90,353.00)	(103,206.00)	(148,882.00)	(142,182.00)
Free Cash				-	-	-	
Stabilization							
Total Revenues	31,674,044.73	32,448,031.12	33,197,316.98	34,720,471.90	35,895,924.85	36,371,003.94	37,358,020.42
Expenses							
Budget	30,471,147.00	31,446,638.00	32,259,683.00	33,768,228.00	34,435,832.00	35,380,753.00	36,051,405.00
Revision							
Tax Title Amount		30,000.00	60,000.00	80,000.00	-	-	
Cherry Sheet Asses.	354,383.00	439,292.00	463,998.00	405,334.00	551,060.00	601,158.00	764,773.00
Snow/Ice Deficit	374,050.00	46,029.00	37,371.00	-	100,000.00	32,150.00	231,842.00
Overlay Allowance	175,000.00	175,000.00	212,663.00	250,000.00	185,000.00	175,000.00	175,000.00
Mosquito Control						32,931.00	
Total Expenses	31,374,580.00	32,136,959.00	33,033,715.00	34,503,562.00	35,271,892.00	36,221,992.00	37,223,020.00
Surplus/Shortfall	299,464.73	311,072.12	163,601.98	216,909.90	624,032.85	149,011.94	135,000.42

Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Estimated
Actual Local Receipts	4,750,747.42	5,246,062.07	4,941,952.93	4,953,493.45	5,267,021.87	4,976,455.00	5,227,064.00
Less WWTP	(2,546,897.42)	(3,031,386.89)	(2,790,728.74)	(2,747,059.37)	(2,825,903.71)	(2,811,164.00)	(2,811,164.00)
Town Local Receipts	2,203,850.00	2,214,675.18	2,151,224.19	2,206,434.08	2,441,118.16	2,165,291.00	2,415,900.00
Solar PILOT New Growth				\$72,000		\$40,000	
<i>Landfill Lease</i>							<i>121,000.00</i>
<i><u>MV Excise Increase</u></i>							<i><u>129,609.00</u></i>
<i>Town Local Receipt Inc.</i>							<i>250,609.00</i>

PALMER EXPENSES

6/20/2017

<u>Acct</u>	<u>Department</u>	<u>Accepted FY15</u>	<u>Accepted FY16</u>	<u>Accepted FY17</u>	<u>Requested FY18</u>	<u>CHG</u>	<u>%</u>	<u>TM Rec. FY18</u>
111	Town Council	11,525	12,000	10,500	10,500	0	0.0%	10,800
123	Town Manager	256,349	238,164	245,592	269,645	24,053	9.8%	252,950
130	Audit		22,000	22,500	23,000	500	2.2%	23,000
132	Reserve Fund	25,000	35,000	35,000	35,000	0	0.0%	35,000
137	Central Purchasing	295,000	300,600	292,600	287,825	(4,775)	-1.6%	287,825
151	Town Counsel	50,000	51,000	65,000	55,000	(10,000)	-15.4%	55,000
195	Town Report	2,500	2,000	2,000	2,000	0	0.0%	2,000
244	Sealer	3,000	3,000	3,000	3,250	250	8.3%	3,250
630	Recreation	28,000	32,000	29,000	29,000	0	0.0%	29,000
510	Board of Health	63,728	72,375	74,079	75,776	1,697	2.3%	75,776
155	Computer Maint	63,742	69,425	66,000	71,000	5,000	7.6%	71,000
161	Town Clerk	83,925	85,575	88,628	90,365	1,737	2.0%	90,365
162	Elections & Registr	25,000	27,500	30,300	32,900	2,600	8.6%	23,000
241	Building Inspector	53,979	81,195	89,630	95,905	6,275	7.0%	92,355
171	Conservation Comm	27,500	28,025	29,750	49,000	19,250	64.7%	30,315
175	Planning & Economic Dev.	101,613	106,270	107,453	112,230	4,777	4.4%	110,500
541	COA	130,908	149,070	169,322	179,715	10,393	6.1%	179,975
523	Valley human Services		2,000	2,000	2,000	0	0.0%	2,000
543	Veterans' Agent	365,827	360,400	295,480	303,120	7,640	2.6%	303,120
692	Memorial Day	2,500	3,000	3,000	3,500	500	16.7%	3,500
192	Palmer Town Building	63,884	65,090	50,382	47,890	(2,492)	-4.9%	47,890
193	Memorial Hall	28,104	28,310	27,415	28,155	740	2.7%	28,350
135	Finance Dir. / Accountant	91,151	93,421	97,055	104,071	7,016	7.2%	105,071
134	Actuarial	7,000	0	7,000	850	(6,150)	-87.9%	850
141	Assessors	128,536	132,964	130,741	138,178	7,437	5.7%	134,333
146	Collector	145,320	95,750	96,050	98,405	2,355	2.5%	98,405
145	Treasurer	28,790	87,830	89,257	90,745	1,488	1.7%	90,745
210	Police	2,142,365	2,231,916	2,311,301	2,402,653	91,352	4.0%	2,402,653
215	Police Headquarters Exp	94,037	94,037	94,100	94,800	700	0.7%	94,800
220	Forest Warden	2,600	3,100	3,100	3,100	0	0.0%	3,100
291	Emergency Management	5,000	5,500	5,500	5,500	0	0.0%	5,500
292	Dog Officer	44,593	47,240	56,407	56,407	0	0.0%	56,407

<u>Account</u>	<u>Department</u>	<u>Accepted FY15</u>	<u>Accepted FY16</u>	<u>Accepted FY17</u>	<u>Requested FY18</u>	<u>CHG</u>	<u>%</u>	<u>TM Rec. FY18</u>
490	DPW	974,145	1,082,668	1,139,661	1,159,954	20,293	1.8%	1,179,954
	Stormwater	0	0	0	20,000	20,000		39,345
491	DPW Capital Expenses	43,000	43,000	45,450	0	(45,450)	-100.0%	0
294	Forestry	25,000	25,000	25,000	30,000	5,000	20.0%	30,000
423	Snow & Ice	210,000	210,000	210,000	210,000	0	0.0%	240,000
424	Street Lighting	115,000	117,000	120,000	120,000	0	0.0%	120,000
433	Municipal Solid Waste	20,600	20,600	21,000	23,000	2,000	9.5%	23,000
435	Groundwater Monitoring	17,200	17,200	27,210	20,010	(7,200)	-26.5%	20,010
	State Street Water Treatment			7,200	10,000	2,800	38.9%	10,000
310	Public Schools	15,100,085	15,270,651	15,585,614	15,849,614	264,000	1.7%	15,849,614
320	Pathfinder	1,835,518	1,798,031	1,826,940	1,641,665	(185,275)	-10.1%	1,641,665
610	Library	719,480	727,699	749,530	784,140	34,610	4.6%	784,140
710	Debt Principal	793,159	1,027,937	1,030,875	1,080,662	49,787	4.8%	1,080,662
751	Debt Interest	541,140	389,844	362,377	340,212	(22,165)	-6.1%	340,643
910	County Retirement	1,287,409	1,147,691	1,355,760	1,615,220	259,460	19.1%	1,615,220
913	Unemployment Ins	40,000	40,000	40,000	40,000	0	0.0%	40,000
914	Group Health Ins	4,457,188	4,651,874	4,832,045	4,875,071	43,026	0.9%	4,876,519
915	Group Life Insurance	13,248	13,250	13,250	13,250	0	0.0%	13,250
919	Medicare	235,000	235,000	235,000	240,000	5,000	2.1%	240,000
945	General Insurance	400,000	415,000	436,000	449,100	13,100	3.0%	449,100
244	WWTP / Sewers	2,578,223	2,644,534	2,714,949	2,709,448	(5,501)	-0.2%	2,709,448
	TOTAL Budget	33,776,871	34,442,736 665,865	35,407,003 964,267	36,032,831	625,828	1.8%	36,051,405

Total Town Budget	33,776,871	34,442,736	35,407,003	36,032,831	625,828	1.8%	36,051,405
Cherry Sheet Asses.	405,334	551,060	601,158	869,666			764,773
Mosquito Control	0	0	32,931	0			0
Snow & Ice Deficit	0	100,000	32,150	210,000			231,842
Overlay	250,000	185,000	175,000	175,000			175,000
Tax Title Expense	80,000	0	0				0
Total Off Budget	735,334	836,060	841,239	1,254,666			1,171,615
Total Expenditures	34,512,205	35,278,796	36,248,242	37,287,497	1,039,255	2.9%	37,223,020
Total Proj. Revenues	34,723,572	35,431,892	36,356,992	<u>37,456,694</u>			<u>37,358,020</u>
	211,367	153,096	108,750	169,197			135,000
Capital Stabilization Fund	100,000	100,000	125,000				125,000
Stabilization Fund	100,000	50,000	0				0
OPEB Fund	14,000	10,000	10,000				10,000
							135,000

0



FISCAL YEAR 2018

LINE ITEM BUDGET

FY 2018 Revenue Projection

Revenue Source	Budget FY 2016	Budget FY 2017	Budget FY 2018	% +/_
Tax Revenue	16,528,098	17,087,964	17,709,659	3.64%
Amended Growth	0	0	0	0.00%
2.5% Increase	413,202	427,199	442,741	3.64%
New Growth	194,496	194,496	165,000	-15.17%
Override	0	0	0	0.00%
Subtotal	17,135,796	17,709,659	18,317,400	3.43%
Plus				
Debt Exclusion	611,250	600,000	588,750	-1.88%
Total Tax Revenue	17,747,046	18,309,659	18,906,150	3.26%
Non-Tax Revenue				
Local Receipts	4,800,000	4,976,455	5,227,064	
Total Local Revenue	4,800,000	4,976,455	5,227,064	5.04%
Plus				
Chapter 70	10,701,980	10,784,150	10,829,000	0.42%
Charter Tuition	0	0	73,121	0.00%
Other				0.00%
Unrestricted G.G.A.	1,848,777	1,928,274	2,003,477	3.90%
Veteran's Benefits	246,336	242,914	187,665	-22.74%
Exemptions (V,B,SS)	61,727	60,092	61,927	3.05%
Exemptions (eld)	0	0	0	0.00%
State Owned Land	70,522	69,944	69,616	-0.47%
Total State Revenue	12,929,342	13,085,374	13,224,806	1.07%
Plus				
Free Cash	0	0	0	0.00%
Stabilization	0	0	0	0.00%
Total Non-Tax Revenue	17,729,342	18,061,829	18,451,870	2.16%
Total Revenue	35,476,388	36,371,488	37,358,020	2.71%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
DEPARTMENT OF PUBLIC SERVICE								
111	Town Council							
011111.51900	Town Council Stipend	\$9,900.00	\$8,400.00	\$8,397.00	\$8,400.00	\$8,400.00	\$0.00	0.0%
011112.53002	Misc. Expense	\$1,625.00	\$2,100.00	\$2,214.16	\$2,100.00	\$2,400.00	\$300.00	14.3%
	Town Council Total	\$11,525.00	\$10,500.00	\$10,611.16	\$10,500.00	\$10,800.00	\$300.00	2.9%
123	Town Manager							
011212.51101	Department Head Salary	\$126,075.00	\$128,600.00	\$129,081.02	\$131,172.00	\$133,800.00	\$2,628.00	2.0%
011231.51102	Full Time Salary	\$43,886.00	\$46,564.00	\$46,930.16	\$47,500.00	\$48,450.00	\$950.00	2.0%
011231.51111	Longevity				\$200.00	\$200.00	\$0.00	0.0%
011231.51400	Bonus	\$5,000.00	\$6,000.00	\$5,500.00	\$6,000.00	\$6,000.00	\$0.00	0.0%
011232.52100	Connect CTY	\$10,508.00	\$10,720.00	\$10,507.13	\$10,720.00	\$7,000.00	-\$3,720.00	-34.7%
011232.52222	Merit Increases	\$25,000.00	\$25,000.00	\$19,750.00	\$25,000.00	\$25,000.00	\$0.00	0.0%
011232.53333	Copier Rental	\$7,800.00	\$7,000.00	\$7,855.04	\$5,000.00	\$7,000.00	\$2,000.00	40.0%
011232.53005	LPVEC Municipal Medical Exp	\$0.00	\$0.00	\$9,892.03	\$5,000.00	\$10,000.00	\$5,000.00	100.0%
011232.54000	Town Manager Expense	\$15,080.00	\$15,080.00	\$15,496.26	\$15,000.00	\$15,500.00	\$500.00	3.3%
	Total Town Manager	\$233,349.00	\$238,964.00	\$245,011.64	\$245,592.00	\$252,950.00	\$7,358.00	3.0%
130	Audit							
011302.53002	Audit Municipal Account	\$21,500.00	\$22,000.00	\$21,500.00	\$22,500.00	\$23,000.00	\$500.00	2.2%
	Total Audit	\$21,500.00	\$22,000.00	\$21,500.00	\$22,500.00	\$23,000.00	\$500.00	2.2%
132	Reserve Fund							
011323.57800	Reserve Fund	\$25,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	0.0%
	Total Reserve Fund	\$25,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	0.0%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
137	Central Purchasing							
011372.52222	Fuel Expense	\$215,000.00	\$219,000.00	\$111,513.47	\$210,000.00	\$204,225.00	-\$5,775.00	-2.8%
011372.53400	Telephone Expense	\$30,000.00	\$30,600.00	\$37,643.72	\$30,600.00	\$30,600.00	\$0.00	0.0%
011372.53401	Postage Expense	\$24,000.00	\$24,500.00	\$23,827.54	\$25,000.00	\$25,500.00	\$500.00	2.0%
011372.54000	General Expense	\$26,000.00	\$26,500.00	\$27,430.27	\$27,000.00	\$27,500.00	\$500.00	1.9%
	Total Central Purchasing	\$295,000.00	\$300,600.00	\$200,415.00	\$292,600.00	\$287,825.00	-\$4,775.00	-1.6%
151	Legal Representation							
011511.51100	General Counsel	\$26,000.00	\$26,000.00	\$22,601.00	\$26,000.00	\$26,000.00	\$0.00	0.0%
011511.53000	Land Use Counsel	\$13,600.00	\$14,000.00	\$10,309.30	\$14,000.00	\$14,000.00	\$0.00	0.0%
011512.53002	Labor Counsel	\$10,400.00	\$11,000.00	\$71,949.75	\$25,000.00	\$15,000.00	-\$10,000.00	-40.0%
	Legal Representation Total	\$50,000.00	\$51,000.00	\$104,860.05	\$65,000.00	\$55,000.00	-\$10,000.00	-15.4%
195	Town Reports							
011952.53000	Town Reports	\$2,500.00	\$2,000.00	\$1,282.50	\$2,000.00	\$2,000.00	\$0.00	0.0%
	Town Reports Total	\$2,500.00	\$2,000.00	\$1,282.50	\$2,000.00	\$2,000.00	\$0.00	0.0%
244	Sealer							
012441.51104	Sealer Stipend	\$2,750.00	\$2,750.00	\$2,750.04	\$2,750.00	\$3,000.00	\$250.00	9.1%
012442.52222	Sealer Supply/Expense	\$250.00	\$250.00	\$96.17	\$250.00	\$250.00	\$0.00	0.0%
	Sealer Total	\$3,000.00	\$3,000.00	\$2,846.21	\$3,000.00	\$3,250.00	\$250.00	8.3%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
630	Recreation							
016301.51101	Recreation Director Salary	\$20,000.00	\$22,000.00	\$15,740.57	\$19,000.00	\$19,000.00	\$0.00	0.0%
016302.52222	Recreation Expenses	\$8,000.00	\$10,000.00	\$6,360.00	\$10,000.00	\$10,000.00	\$0.00	0.0%
	Recreation Total	\$28,000.00	\$32,000.00	\$22,100.57	\$29,000.00	\$29,000.00	\$0.00	0.0%
510	Board of Health							
015101.51101	Health Agent Salary	\$45,258.00	\$46,170.00	\$46,143.04	\$47,500.00	\$48,450.00	\$950.00	2.0%
015101.51104	Part Time Salary	\$15,870.00	\$16,200.00	\$16,246.23	\$17,663.00	\$18,210.00	\$547.00	3.1%
015102.52222	Health Supply/Expense	\$1,500.00	\$8,085.00	\$7,250.35	\$6,206.00	\$6,406.00	\$200.00	3.2%
015102.53000	Clinics	\$600.00	\$660.00	\$0.00	\$660.00	\$660.00	\$0.00	0.0%
015102.53333	Contract Services	\$500.00	\$550.00	\$450.00	\$550.00	\$550.00	\$0.00	0.0%
012931.51104	Animal Inspector Stipend	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
	Board of Health Total	\$65,228.00	\$73,165.00	\$71,589.62	\$74,079.00	\$75,776.00	\$1,697.00	2.3%
155	Computer Maintenance							
011552.53333	Consulting	\$14,100.00	\$14,700.00	\$21,810.00	\$16,000.00	\$18,000.00	\$2,000.00	12.5%
011552.53400	Site Maintenance	\$5,025.00	\$8,725.00	\$7,700.00	\$10,000.00	\$11,000.00	\$1,000.00	10.0%
011552.57300	Software	\$33,617.00	\$34,000.00	\$38,889.23	\$35,000.00	\$37,000.00	\$2,000.00	5.7%
011552.57030	MUNIS (Training)		\$5,000.00	\$3,906.37	\$0.00	\$0.00	\$0.00	
011555.58500	Computer Capital Outlay	\$11,000.00	\$7,000.00	\$6,734.93	\$5,000.00	\$5,000.00	\$0.00	0.0%
	Computer Maintenance Total	\$63,742.00	\$69,425.00	\$79,040.53	\$66,000.00	\$71,000.00	\$5,000.00	7.6%
161	Town Clerk							
011611.51101	Town Clerk Department Head	\$54,825.00	\$55,925.00	\$56,131.72	\$57,045.00	\$58,190.00	\$1,145.00	2.0%
011611.51102	Town Clerk Full Time	\$27,400.00	\$27,950.00	\$22,637.86	\$29,533.00	\$30,125.00	\$592.00	2.0%
011611.51111	Longevity	\$350.00	\$350.00	\$350.00	\$550.00	\$550.00	\$0.00	0.0%
011612.54000	Town Clerk Expense	\$1,350.00	\$1,350.00	\$2,986.59	\$1,500.00	\$1,500.00	\$0.00	0.0%
	Total Town Clerk	\$83,925.00	\$85,575.00	\$82,106.17	\$88,628.00	\$90,365.00	\$1,737.00	2.0%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
162	Elections & Registration							
011621.51102	Election Workers	\$12,000.00	\$12,600.00	\$9,601.48	\$14,400.00	\$10,000.00	-\$4,400.00	-30.6%
011621.51104	Registrars Stipend	\$2,000.00	\$2,000.00	\$1,666.70	\$2,000.00	\$2,000.00	\$0.00	0.0%
011622.54000	Election General Supplies	\$11,000.00	\$12,900.00	\$6,664.13	\$13,900.00	\$11,000.00	-\$2,900.00	-20.9%
011622.57400	Encumbered Expense	-					-	
	Elections & Registrations Total	\$25,000.00	\$27,500.00	\$17,932.31	\$30,300.00	\$23,000.00	-\$7,300.00	-24.1%
241	Building Inspector							
012411.51101	Building Inspector Salary	\$53,244.00	\$59,160.00	\$59,169.87	\$60,344.00	\$61,550.00	\$1,206.00	2.0%
012411.51102	Building Inspector Hourly	\$0.00	\$21,300.00	\$14,341.20	\$28,552.00	\$29,420.00	\$868.00	3.0%
012412.52222	Building Inspector Supply	\$735.00	\$735.00	\$4,037.86	\$735.00	\$1,385.00	\$650.00	88.4%
	Building Inspector Total	\$53,979.00	\$81,195.00	\$77,548.93	\$89,631.00	\$92,355.00	\$2,724.00	3.0%
171	Conservation Commission							
011711.51101	Conservation Comm Dept Head	\$26,000.00	\$26,525.00	\$27,801.31	\$28,250.00	\$28,815.00	\$565.00	2.0%
011712.54000	Conservation Expense	\$1,500.00	\$1,500.00	\$1,441.64	\$1,500.00	\$1,500.00	\$0.00	0.0%
	Conservation Comm. Total	\$27,500.00	\$28,025.00	\$29,242.95	\$29,750.00	\$30,315.00	\$565.00	1.9%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
175	Planning/Economic Development							
011751.51101	Planning Department Head	\$62,369.00	\$63,620.00	\$63,855.55	\$64,900.00	\$66,200.00	\$1,300.00	2.0%
011751.51102	Planning Full Time	\$27,144.00	\$27,700.00	\$27,789.51	\$29,403.00	\$31,150.00	\$1,747.00	5.9%
011751.51104	Clerk	\$1,200.00	\$1,200.00	\$1,689.12	\$2,200.00	\$2,200.00	\$0.00	0.0%
011751.51105	Planning Board Stipend	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.0%
011751.51111	Longevity	\$200.00	\$200.00	\$250.00	\$250.00	\$250.00	\$0.00	0.0%
011752.52222	Planning Dept Expense	\$3,000.00	\$3,000.00	\$1,753.22	\$2,550.00	\$2,550.00	\$0.00	0.0%
011752.54000	Planning Board Expense	\$1,700.00	\$1,700.00	\$1,305.94	\$2,150.00	\$2,150.00	\$0.00	0.0%
	Planning/Econ. Dev Total	\$101,613.00	\$103,420.00	\$102,643.34	\$107,453.00	\$110,500.00	\$3,047.00	2.8%
541	Council on Aging							
015411.51101	COA Dept Head Salaries	\$59,755.00	\$62,460.00	\$62,686.80	\$63,710.00	\$64,990.00	\$1,280.00	2.0%
015411.51104	COA Part Time Salaries	\$67,893.00	\$82,800.00	\$77,906.53	\$101,802.00	\$110,635.00	\$8,833.00	8.7%
015411.51111	Longevity	\$800.00	\$1,350.00	\$1,350.00	\$1,350.00	\$1,350.00	\$0.00	0.0%
015412.52222	COA Supply/Expense	\$2,460.00	\$2,460.00	\$2,365.89	\$2,460.00	\$3,000.00	\$540.00	22.0%
	Council on Aging Total	\$130,908.00	\$149,070.00	\$144,309.22	\$169,322.00	\$179,975.00	\$10,653.00	6.3%
523	Valley Human Services							
015232.53000	Valley Human Services	\$1,000.00	\$1,000.00	\$1,500.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
015232.53001	GSPFD Senior Services	\$500.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
	Valley Human Services Total	\$1,500.00	\$2,000.00	\$1,500.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
543	Veterans Agent							
015431.51101	Veterans Agent Salary	\$28,327.00	\$28,900.00	\$25,947.56	\$29,480.00	\$30,070.00	\$590.00	2.0%
015432.52222	Veterans Day	\$1,500.00	\$1,500.00	\$1,537.29	\$2,000.00	\$3,050.00	\$1,050.00	52.5%
015433.57700	Veterans Benefits	\$336,000.00	\$330,000.00	\$274,222.64	\$264,000.00	\$270,000.00	\$6,000.00	2.3%
	Veterans Agent Total	\$365,827.00	\$360,400.00	\$301,707.49	\$295,480.00	\$303,120.00	\$7,640.00	2.6%
692	Memorial Day Celebration							
016922.53500	Memorial Day Observation	\$2,500.00	\$3,000.00	\$2,378.79	\$3,000.00	\$3,500.00	\$500.00	16.7%
	Memorial Day Celebration Total	\$2,500.00	\$3,000.00	\$2,378.79	\$3,000.00	\$3,500.00	\$500.00	16.7%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
192	Palmer Town Building							
011921.51104	Custodian Salary	\$9,884.00	\$10,090.00	\$9,812.05	\$10,382.00	\$10,590.00	\$208.00	2.0%
011922.52222	Building Supply/Expense	\$39,000.00	\$40,000.00	\$27,786.98	\$30,000.00	\$32,300.00	\$2,300.00	7.7%
011925.58500	Capital Outlay	\$15,000.00	\$15,000.00	\$11,989.00	\$10,000.00	\$5,000.00	-\$5,000.00	-50.0%
	Palmer Town Building Total	\$63,884.00	\$65,090.00	\$49,588.03	\$50,382.00	\$47,890.00	-\$2,492.00	-4.9%
193	Memorial Hall							
011931.51104	Custodian Salary	\$10,394.00	\$10,600.00	\$9,862.63	\$9,705.00	\$10,600.00	\$895.00	9.2%
011932.52222	Mem Hall Supply/Expense	\$350.00	\$350.00	\$350.00	\$600.00	\$600.00	\$0.00	0.0%
011932.53333	Mem Hall Contract Services	\$5,560.00	\$5,560.00	\$4,170.00	\$5,560.00	\$5,600.00	\$40.00	0.7%
011932.54444	Mem Hall Utility	\$9,500.00	\$9,500.00	\$10,696.90	\$9,250.00	\$9,250.00	\$0.00	0.0%
011935.58500	Building Maintenance	\$2,300.00	\$2,300.00	\$491.07	\$2,300.00	\$2,300.00	\$0.00	0.0%
	Memorial Hall Total	\$28,104.00	\$28,310.00	\$25,570.60	\$27,415.00	\$28,350.00	\$935.00	3.4%
DEPARTMENT OF PUBLIC SERVICE TOTAL		\$1,683,584.00	\$1,771,239.00	\$1,593,785.11	\$1,738,632.00	\$1,756,971.00	\$18,339.00	1.1%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
DEPARTMENT OF MUNICIPAL FINANCE								
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135	Accountant/Finance Director							
011351.51101	Accountant Dept Head Salary	\$51,334.00	\$52,371.00	\$63,509.25	\$54,487.00	\$55,572.00	\$1,085.00	2.0%
	Accounting Certification					\$1,000.00	\$1,000.00	
011351.51101	Finance Director	\$10,691.00	\$10,904.00		\$11,345.00	\$11,573.00	\$228.00	2.0%
011351.51102	Accounting Clerk	\$27,687.00	\$28,301.00	\$25,454.99	\$29,743.00	\$32,876.00	\$3,133.00	10.5%
011351.51111	Longevity	\$200.00	\$250.00	\$250.00	\$250.00	\$400.00	\$150.00	60.0%
011352.54000	Accounting Expense	\$1,230.00	\$1,230.00	\$521.45	\$1,230.00	\$3,650.00	\$2,420.00	196.7%
	Total Accountant/Finance Director	\$91,142.00	\$93,056.00	\$89,735.69	\$97,055.00	\$105,071.00	\$8,016.00	8.3%
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134	Actuarial							
011342.53000	Actuarial Contract	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$850.00	-\$6,150.00	-87.9%
	Total Actuarial	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$850.00	-\$6,150.00	100.0%
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141	Assessors							
011411.51100	Assessors Board Salary	\$5,100.00	\$5,100.00	\$3,945.00	\$5,100.00	\$5,100.00	\$0.00	0.0%
011411.51101	Assessors Dept. Head Salary	\$54,101.00	\$56,683.00	\$48,524.31	\$54,623.00	\$55,720.00	\$1,097.00	2.0%
011411.51102	Assessors Full Time Salary	\$27,400.00	\$27,950.00	\$28,001.35	\$30,383.00	\$32,878.00	\$2,495.00	8.2%
011411.51111	Longevity	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	0.0%
011412.52222	Assessors Supply/Expense	\$3,900.00	\$2,000.00	\$3,620.35	\$2,000.00	\$2,000.00	\$0.00	0.0%
011412.53000	Assessors Map Updating	\$4,500.00	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00	0.0%
011412.53001	Assessors Re Val Service	\$29,600.00	\$30,000.00	\$7,500.00	\$30,000.00	\$30,000.00	\$0.00	0.0%
011412.56401	PVPC Dues	\$1,935.00	\$1,935.00	\$1,821.00	\$1,935.00	\$1,935.00	\$0.00	0.0%
011412.57100	Assessors Travel	\$2,000.00	\$2,000.00	\$1,280.21	\$2,000.00	\$2,000.00	\$0.00	0.0%
	Total Assessors	\$128,536.00	\$130,368.00	\$94,892.22	\$130,741.00	\$134,333.00	\$3,592.00	2.7%
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Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
146	Collector							
011460.51101	Collector Salary	\$65,500.00	\$46,920.00	\$47,093.45	\$47,860.00	\$48,820.00	\$960.00	2.0%
011460.51102	Collector Full Time Hourly	\$64,125.00	\$28,746.00	\$28,797.17	\$29,905.00	\$31,150.00	\$1,245.00	4.2%
011461.51104	Collector Part Time Hourly		\$1,770.00	\$1,414.86	\$1,770.00	\$1,920.00	\$150.00	8.5%
011461.51111	Longevity	\$605.00	\$650.00	\$650.00	\$700.00	\$700.00	\$0.00	0.0%
011463.52222	Collector Expense	\$4,290.00	\$3,015.00	\$1,381.48	\$3,015.00	\$3,015.00	\$0.00	0.0%
011463.53002	Tax Title		\$3,000.00	\$2,953.29	\$3,000.00	\$3,000.00	\$0.00	0.0%
011463.53333	MCC/Lockbox	\$10,800.00	\$9,800.00	\$8,121.95	\$9,800.00	\$9,800.00	\$0.00	0.0%
	Collector Total	\$145,320.00	\$93,901.00	\$90,412.20	\$96,050.00	\$98,405.00	\$2,355.00	2.5%
145	Treasurer							
011451.51100	Treasurer Department Head		\$40,800.00	\$40,950.00	\$41,620.00	\$47,555.00	\$5,935.00	14.3%
011451.51101	Treasurer Stipend	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
011451.51102	Treasurer Part Time Salary	\$14,790.00	\$21,338.00	\$17,113.15	\$22,877.00	\$22,630.00	-\$247.00	-1.1%
011451.51103	Overtime	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	-\$1,000.00	-100.0%
011452.52222	Treasurer Expense	\$0.00	\$6,500.00	\$1,161.49	\$6,500.00	\$3,300.00	-\$3,200.00	-49.2%
011463.53002	Treas Tax Title Expense	\$10,000.00	\$12,000.00	\$31,187.96	\$12,000.00	\$12,000.00	\$0.00	0.0%
011463.53003	Treas Continuing Disclosure	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
011463.53005	Treas Unemployment Tax Mgmt	\$2,500.00	\$2,500.00	\$2,500.00	\$2,760.00	\$2,760.00	\$0.00	0.0%
	Treasurer Total	\$29,790.00	\$85,638.00	\$94,412.60	\$89,257.00	\$90,745.00	\$1,488.00	1.7%
DEPARTMENT OF MUNICIPAL FINANCE TOTAL		\$401,788.00	\$402,963.00	\$369,452.71	\$420,103.00	\$429,404.00	\$9,301.00	2.2%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
DEPARTMENT OF PUBLIC SAFETY								
210	Police							
012101.51101	Police Dept Head Salary	\$97,454.00	\$97,827.00	\$96,364.08	\$94,523.00	\$99,450.00	\$4,927.00	5.2%
012101.51102	Police Full Time Salary	\$1,316,499.00	\$1,376,632.00	\$1,316,118.40	\$1,417,170.00	\$1,448,388.00	\$31,218.00	2.2%
012101.51103	Police Overtime Salary	\$237,937.00	\$254,355.00	\$295,292.29	\$277,760.00	\$294,425.00	\$16,665.00	6.0%
012101.51104	Police PT Officer Salary	\$65,866.00	\$67,959.00	\$69,514.31	\$78,000.00	\$100,982.00	\$22,982.00	29.5%
012101.51111	Longevity	\$7,375.00	\$7,725.00	\$6,750.00	\$7,325.00	\$8,325.00	\$1,000.00	13.7%
012101.53333	Contract Services	\$229,084.00	\$229,318.00	\$122,601.58	\$226,422.00	\$234,383.00	\$7,961.00	3.5%
012102.54000	Police Expense	\$53,450.00	\$54,400.00	\$53,464.34	\$64,000.00	\$66,600.00	\$2,600.00	4.1%
012103.53000	Police Contract Services	\$54,900.00	\$61,900.00	\$62,218.85	\$64,000.00	\$66,000.00	\$2,000.00	3.1%
012104.54444	Utilities	\$300.00	\$300.00	\$416.90	\$600.00	\$600.00	\$0.00	0.0%
012105.58700	Police Capital Outlay	\$79,500.00	\$81,500.00	\$67,943.35	\$81,500.00	\$83,500.00	\$2,000.00	2.5%
	Police Total	\$2,142,365.00	\$2,231,916.00	\$2,090,684.10	\$2,311,300.00	\$2,402,653.00	\$91,353.00	4.0%
215	Police Station							
012151.51104	Police Sta. Custodian	\$30,000.00	\$30,000.00	\$24,955.56	\$30,000.00	\$30,000.00	\$0.00	0.0%
012152.52222	Police Sta. Supply/Expense	\$64,037.00	\$64,037.00	\$56,797.54	\$64,100.00	\$64,800.00	\$700.00	1.1%
012152.57400	Encumbrance							
	Police Station Total	\$94,037.00	\$94,037.00	\$81,753.10	\$94,100.00	\$94,800.00	\$700.00	0.7%
220	Forest Warden							
012201.51104	Forest Warden Stipend	\$2,500.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.0%
012202.52222	Forest Warden Supplies	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.0%
	Forest Warden Total	\$2,600.00	\$3,100.00	\$3,000.00	\$3,100.00	\$3,100.00	\$0.00	0.0%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
291	Emergency Management							
012911.51104	Emergency Management Stipend	\$4,000.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.0%
012922.52222	Emergency Management Expense	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
	Emergency Management Total	\$5,000.00	\$5,500.00	\$4,500.00	\$5,500.00	\$5,500.00	\$0.00	0.0%
292	Dog Officer							
012921.51101	Dog Officer Salary	\$27,500.00	\$39,520.00	\$39,718.11	\$46,710.00	\$46,710.00	\$0.00	0.0%
012922.52222	Dog Officer Supply/Expense	\$5,950.00	\$6,220.00	\$6,350.67	\$9,697.00	\$9,697.00	\$0.00	0.0%
012925.58700	Dog Officer Capital Outlay	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.0%
	Dog Officer Total	\$34,950.00	\$47,240.00	\$47,568.78	\$56,407.00	\$56,407.00	\$0.00	0.0%
DEPARTMENT OF PUBLIC SAFETY TOTAL		\$2,278,952.00	\$2,381,793.00	\$2,227,505.98	\$2,470,407.00	\$2,562,460.00	\$92,053.00	3.7%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
DEPARTMENT OF PUBLIC WORKS								
490	Department of Public Works							
014901.51102	Highway Full Time Salary	\$478,824.00	\$592,133.00	\$585,774.49	\$608,876.00	\$552,628.00	-\$56,248.00	-9.2%
014901.51112	Cemetery Full Time Salary	\$63,843.00	\$50,128.00	\$50,605.49	\$51,328.00	\$52,354.00	\$1,026.00	2.0%
New	Cemetery Seasonal On Call	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	-\$10,000.00	-100.0%
014901.51122	Park Full Time Salary	\$95,765.00	\$89,378.00	\$89,741.21	\$129,613.00	\$127,105.00	-\$2,508.00	-1.9%
014901.51124	Seasonal Salary	\$20,000.00	\$20,000.00	\$6,640.00	\$6,000.00	\$16,000.00	\$10,000.00	166.7%
014902.51101	DPW Director Salary	\$72,163.00	\$73,607.00	\$41,800.00	\$53,244.00	\$54,312.00	\$1,068.00	2.0%
New	DPW Asst. Ops Director Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$64,505.00	\$64,505.00	100.0%
014903.51103	Highway Overtime Salary	\$8,040.00	\$8,040.00	\$8,236.85	\$8,000.00	\$8,000.00	\$0.00	0.0%
014903.51113	Park Overtime Salary	\$3,960.00	\$3,960.00	\$9,383.17	\$7,000.00	\$7,000.00	\$0.00	0.0%
014904.51111	Highway Longevity	\$3,200.00	\$2,000.00	\$2,000.00	\$1,650.00	\$1,300.00	-\$350.00	-21.2%
014904.54111	Cemetery Longevity	\$320.00	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00	0.0%
014904.56111	Park Longevity	\$480.00	\$650.00	\$650.00	\$650.00	\$650.00	\$0.00	0.0%
014905.53333	Highway Contractual	\$6,950.00	\$6,000.00	\$4,764.93	\$7,800.00	\$7,200.00	-\$600.00	-7.7%
014905.54333	Cemetery Contractual	\$1,240.00	\$600.00	\$360.00	\$600.00	\$600.00	\$0.00	0.0%
014905.56333	Park Contractual	\$810.00	\$1,200.00	\$720.00	\$1,200.00	\$1,800.00	\$600.00	50.0%
014906.52222	Highway General Expense	\$45,294.00	\$49,700.00	\$40,341.54	\$57,700.00	\$60,000.00	\$2,300.00	4.0%
014906.52422	Cemetery General Expense	\$1,576.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	0.0%
014906.52622	Park General Expense	\$5,780.00	\$6,000.00	\$5,895.51	\$0.00	\$0.00	\$0.00	0.0%
014907.54000	Highway Maintenance Expense	\$69,500.00	\$74,000.00	\$76,633.62	\$74,000.00	\$75,000.00	\$1,000.00	1.4%
014907.54400	Cemetery Maintenance Expense	\$14,650.00	\$16,150.00	\$13,719.16	\$15,650.00	\$15,650.00	\$0.00	0.0%
014907.54600	Park Maintenance Expense	\$59,750.00	\$66,130.00	\$66,051.03	\$78,000.00	\$110,500.00	\$32,500.00	41.7%
014908.52444	Highway Utility	\$9,729.00	\$10,600.00	\$12,329.67	\$10,600.00	\$10,600.00	\$0.00	0.0%
014908.54444	Cemetery Utility	\$1,406.00	\$1,400.00	\$1,348.04	\$1,400.00	\$1,400.00	\$0.00	0.0%
014908.56444	Park Utility	\$4,865.00	\$5,000.00	\$4,538.22	\$8,500.00	\$8,500.00	\$0.00	0.0%
014909.53333	Cemetery Contract Expense	\$2,500.00	\$2,500.00	\$4,600.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
014909.57800	Stormwater Management Exp	\$2,500.00	\$2,500.00	\$2,500.00	\$4,000.00	\$30,700.00	\$26,700.00	667.5%
	Stormwater Coordinator					\$8,645.00	\$8,645.00	100.0%
014909.57820	Tank Inspection	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00	\$1,000.00	100.0%
	DPW Total	\$974,145.00	\$1,085,026.00	\$1,031,632.93	\$1,139,661.00	\$1,219,299.00	\$79,638.00	7.0%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
491	DPW Capital Expenses							
014912.52401	2016 Dump Truck Purchase (5 Year)	\$43,000.00	\$43,000.00	\$42,841.39	\$0.00	\$0.00	\$0.00	0.0%
014912.58500	CIP DPW Vehicle Expense							
014912.58501	CIP Bleacher Expense							
	DPW Capital Expense Total	\$43,000.00	\$43,000.00	\$42,841.39	\$0.00	\$0.00	\$0.00	0.0%
294	Forestry							
012942.52222	Forestry Supply/Expense	\$25,000.00	\$25,000.00	\$20,382.27	\$25,000.00	\$30,000.00	\$5,000.00	20.0%
012942.97400	Encumbered Expense							
	Forestry Total	\$25,000.00	\$25,000.00	\$20,382.27	\$25,000.00	\$30,000.00	\$5,000.00	20.0%
423	Snow & Ice Control							
014231.51103	Snow & Ice Overtime	\$32,000.00	\$32,000.00	\$36,577.31	\$32,000.00	\$40,000.00	\$8,000.00	25.0%
014232.52222	Snow & Ice Supply/Expense	\$178,000.00	\$178,000.00	\$205,567.79	\$178,000.00	\$200,000.00	\$22,000.00	12.4%
	Snow & Ice Control Total	\$210,000.00	\$210,000.00	\$242,145.10	\$210,000.00	\$240,000.00	\$30,000.00	14.3%
424	Street Lighting							
014242.52100	Street Lighting	\$115,000.00	\$117,000.00	\$134,979.75	\$120,000.00	\$120,000.00	\$0.00	0.0%
	Street Lighting Total	\$115,000.00	\$117,000.00	\$134,979.75	\$120,000.00	\$120,000.00	\$0.00	0.0%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
425	Railroad Crossing Maintenance							
014252.53800	Railroad Crossing Maintenance	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0
	RR Crossing Maintenance Total	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
433	Municipal Solid Waste Removal							
014332.53333	Mun Solid Waste Removal	\$20,600.00	\$20,600.00	\$22,160.75	\$21,000.00	\$23,000.00	\$2,000.00	9.5%
	Mun Solid Waste Removal Total	\$20,600.00	\$20,600.00	\$22,160.75	\$21,000.00	\$23,000.00	\$2,000.00	9.5%
435	Groundwater Monitoring							
014352.53000	Groundwater Monitoring Exp.	\$17,200.00	\$17,200.00	\$18,175.00	\$20,010.00	\$20,010.00	\$0.00	0.0%
	189 State Street Monitoring				\$7,200.00	\$10,000.00	\$2,800.00	38.9%
	Groundwater Monitoring Total	\$17,200.00	\$17,200.00	\$18,175.00	\$27,210.00	\$30,010.00	\$0.00	10.3%
DEPARTMENT OF PUBLIC WORKS TOTAL		\$1,405,445.00	\$1,518,326.00	\$1,512,317.19	\$1,542,871.00	\$1,662,309.00	\$116,638.00	7.7%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
WASTEWATER TREATMENT PLANT OPERATIONAL BUDGET								
2444431	WWTP Salaries							
2444431.51101	Asst. Director (2017)	\$72,640.00	\$74,093.00	\$43,265.00	\$76,990.00	\$78,530.00	\$1,540.00	2.0%
2444431.51102	Full Time Salary	\$458,707.00	\$464,970.00	\$471,129.95	\$409,346.00	\$420,847.00	\$11,501.00	2.8%
2444431.51103	Overtime	\$60,000.00	\$65,000.00	\$56,963.55	\$65,000.00	\$70,000.00	\$5,000.00	7.7%
2444431.51104	DPW Director	\$12,735.00	\$12,990.00	\$0.00	\$35,496.00	\$36,206.00	\$710.00	2.0%
2444431.51111	Longevity	\$2,400.00	\$2,500.00	\$2,430.00	\$2,500.00	\$2,800.00	\$300.00	12.0%
2444431.53333	Contractual Obligation	\$6,000.00	\$6,000.00	\$5,400.00	\$6,000.00	\$6,000.00	\$0.00	0.0%
	WWTP Salaries Total	\$612,482.00	\$625,553.00	\$579,188.50	\$595,332.00	\$614,383.00	\$19,051.00	3.2%
2444432	WWTP Expenditures							
2444432.52222	WWTP General Expense	\$218,000.00	\$228,000.00	\$212,832.18	\$228,000.00	\$229,000.00	\$1,000.00	0.4%
2444432.53000	Contract Services	\$416,864.00	\$420,000.00	\$386,719.28	\$473,000.00	\$493,000.00	\$20,000.00	4.2%
2444432.54444	Utilities	\$247,700.00	\$252,700.00	\$260,512.45	\$257,700.00	\$258,700.00	\$1,000.00	0.4%
2444432.57400	Encumbrance							
	WWTP Expenditures Total	\$882,564.00	\$900,700.00	\$860,063.91	\$958,700.00	\$980,700.00	\$22,000.00	2.3%
2444434	Capital Outlay							
2444434.58700	Capital Outlay	\$276,000.00	\$270,000.00	\$166,007.76	\$127,000.00	\$0.00	-\$127,000.00	-100.0%
2444434.57400	Capital Encumbrance							
	Capital Outlay Total	\$276,000.00	\$270,000.00	\$166,007.76	\$127,000.00	\$0.00	-\$127,000.00	-100.0%
2444435	Sewer Maintenance							
2444435.51104	Sewer Maintenance Labor	\$32,096.00	\$35,000.00	\$21,054.26	\$35,000.00	\$35,000.00	\$0.00	0.0%
2444435.52411	Sewer Maintenance	\$60,000.00	\$60,000.00	\$59,910.64	\$60,000.00	\$60,000.00	\$0.00	0.0%
2444435.58700	Truck Repair	\$10,000.00	\$10,000.00	\$9,892.90	\$10,000.00	\$15,000.00	\$5,000.00	50.0%
	Sewer Maintenance Total	\$102,096.00	\$105,000.00	\$90,857.80	\$105,000.00	\$110,000.00	\$5,000.00	4.8%
2444437	General Fund Allocation							
2444437.51700	GF Admin Allocation	\$92,626.00	\$92,626.00	\$92,626.00	\$96,215.00	\$98,203.00	\$1,988.00	2.1%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
710	Principal							
2447103.59104	WWTP Principal CSO Project	\$109,495.00	\$112,391.00	\$112,390.77	\$115,002.00	\$119,613.00	\$4,611.00	4.0%
2447103.59106	WWTP Principal UST	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	0.0%
2447103.59109	WWTP CSO Phase 4 Principal	\$109,095.00	\$111,298.00	\$111,298.00	\$113,798.00	\$115,841.00	\$2,043.00	1.8%
2447103.59110	WWTP CSO Phase 4 Change	\$3,570.00	\$3,648.00	\$3,647.50	\$3,727.00	\$3,808.00	\$81.00	2.2%
2447103.59118	WWTP SRF Engineering	\$28,000.00	\$25,000.00	\$25,000.00	\$20,000.00	\$20,000.00	\$0.00	0.0%
	WWTP SRF Debt Reserve Fund	\$0.00	\$120,000.00	\$6,369.00	\$0.00	\$0.00	\$0.00	0.0%
	WWTP Construction SRF				\$240,688.00	\$245,919.00	\$5,231.00	2.2%
	Principal Total	\$268,160.00	\$390,337.00	\$276,705.27	\$511,215.00	\$523,181.00	\$11,966.00	2.3%
751	Interest							
2447513.59354	WWTP CSO Interest	\$20,975.00	\$18,628.00	\$18,627.50	\$16,267.00	\$13,762.00	-\$2,505.00	-15.4%
2447513.59356	WWTP Bond VIII	\$3,105.00	\$2,205.00	\$2,205.00	\$1,418.00	\$720.00	-\$698.00	-49.2%
2447513.59359	WWTP CSO Phase IV Bond	\$45,846.00	\$43,476.00	\$43,475.75	\$41,060.00	\$38,593.00	-\$2,467.00	-6.0%
2447513.59360	WWTP CSO Phase IV Change	\$1,782.00	\$1,706.00	\$1,705.18	\$1,628.00	\$1,547.00	-\$81.00	-5.0%
2447513.59368	WWTP Engineering Sewer	\$19,190.00	\$12,675.00	\$12,676.00	\$12,000.00	\$11,400.00	-\$600.00	-5.0%
2447513.59369	WWTP Origination Fee SRF	\$31,943.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
2447513.59370	WWTP Construction SRF	\$60,000.00	\$0.00	\$0.00	\$31,416.00	\$122,754.00	\$91,338.00	290.7%
	Interest Total	\$182,841.00	\$78,690.00	\$78,689.43	\$103,789.00	\$188,776.00	\$84,987.00	81.9%
910	County Retirement							
2449102.51700	WWTP Retirement Assessment	\$97,184.00	\$116,471.00	\$115,009.00	\$148,684.00	\$125,391.00	-\$23,293.00	-15.7%
913	Unemployment Insurance							
2449132.51700	WWTP Unemployment	\$1,050.00	\$1,050.00	\$0.00	\$1,050.00	\$1,050.00	\$0.00	0.0%
914	Group Health Insurance							
2449142.51700	WWTP Health Insurance	\$115,000.00	\$128,366.00	\$96,959.95	\$135,812.00	\$137,600.00	\$1,788.00	1.3%
2449142.57400	Encumbrance							

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
915	Group Life Insurance							
2449152.51700	WWTP Group Life	\$318.00	\$318.00	\$273.00	\$318.00	\$318.00	\$0.00	0.0%
919	Medicare							
2449192.51700	WWTP Medicare	\$8,209.00	\$8,049.00	\$7,386.76	\$8,049.00	\$8,049.00	\$0.00	0.0%
945	General Insurance							
2449453.51700	WWTP General Insurance	\$32,319.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.0%
WWTP OPERATIONAL BUDGET TOTAL		\$2,578,223.00	\$2,644,534.00	\$2,291,141.38	\$2,714,949.00	\$2,709,448.00	-\$5,501.00	-0.2%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
<i>PALMER PUBLIC SCHOOLS</i>								
310	Palmer Public Schools							
013101	Administrative Salaries	\$11,317,169.00	\$11,630,191.00	\$9,567,510.77	\$11,863,156.00	\$11,949,028.00	\$85,872.00	0.7%
013102	Public School Expense	\$3,782,916.00	\$3,640,460.00	\$4,285,081.29	\$3,722,458.00	\$3,900,586.00	\$178,128.00	4.8%
013101.57400	Encumbered Salaries	-						
013102.57400	Encumbered Expenses	-						
<i>PALMER PUBLIC SCHOOLS TOTAL</i>		\$15,100,085.00	\$15,270,651.00	\$13,852,592.06	\$15,585,614.00	\$15,849,614.00	\$264,000.00	1.7%
<i>PATHFINDER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL</i>								
320	Pathfinder Reg Tech HS							
013202.53200	Pathfinder Contribution	\$1,835,518.00	\$1,798,031.00	\$1,782,538.00	\$1,823,467.00	\$1,641,665.00	-\$181,802.00	-10.0%
<i>PATHFINDER REG VOC TECH HS TOTAL</i>		\$1,835,518.00	\$1,798,031.00	\$1,782,538.00	\$1,823,467.00	\$1,641,665.00	-\$181,802.00	-10.0%
<i>PALMER PUBLIC LIBRARY</i>								
610	Palmer Public Library							
016100.51100	Palmer Library Salaries	\$402,909.00	\$454,385.00	\$448,951.85	\$476,886.00	\$496,609.00	\$19,723.00	4.1%
016103.56900	Library Expense	\$316,571.00	\$273,314.00	\$278,694.00	\$272,644.00	\$287,531.00	\$14,887.00	5.5%
<i>PALMER PUBLIC LIBRARY TOTAL</i>		\$719,480.00	\$727,699.00	\$727,645.85	\$749,530.00	\$784,140.00	\$34,610.00	4.6%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
UNCLASSIFIED EXPENSES								
710	Principal							
017103.59103	Principal Multi-Purpose	\$45,000.00	\$43,000.00	\$43,000.00	\$41,000.00	\$45,000.00	\$4,000.00	9.8%
017103.59104	Principal Combined Sewer Overfl	\$109,495.00	\$112,391.00	\$112,390.77	\$115,001.00	\$119,613.00	\$4,612.00	4.0%
017103.59105	Principal Multi-Purpose	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
017103.59106	Principal New Library	\$157,000.00	\$157,000.00	\$157,000.00	\$157,000.00	\$152,000.00	-\$5,000.00	-3.2%
017103.59109	CSO Phase IV Bond Principal	\$109,095.00	\$111,298.00	\$111,298.00	\$113,547.00	\$115,841.00	\$2,294.00	2.0%
017103.59110	CSO Phase IV Change Order	\$3,570.00	\$3,648.00	\$3,647.50	\$3,727.00	\$3,808.00	\$81.00	2.2%
017103.59112	School Roof-Boiler	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$0.00	0.0%
017103.59113	October 11 Snowstorm	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$0.00	0.0%
017103.59117	Police Station Bond	\$234,000.00	\$375,000.00	\$375,000.00	\$375,000.00	\$375,000.00	\$0.00	0.0%
017103.59121	Town Hall Renovations		\$25,600.00	\$13,000.00	\$25,600.00	\$25,600.00	\$0.00	0.0%
017103.59122	Dump Truck Loan Principal			\$0.00	\$43,800.00	\$43,800.00	\$0.00	0.0%
	Principal Total	\$793,160.00	\$1,027,937.00	\$1,015,336.27	\$1,074,675.00	\$1,080,662.00	\$5,987.00	0.6%
751	Interest							
017513.59353	Bond IV Interest	\$16,497.00	\$4,774.00	\$4,773.60	\$3,897.00	\$3,060.00	-\$837.00	-21.5%
017513.59354	CSO Interest	\$20,975.00	\$18,628.00	\$18,627.51	\$16,265.00	\$16,761.00	\$496.00	3.0%
017513.59355	Multi Purpose Bond VI	\$410.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
017513.59356	Bond VIII Lib/UST Int	\$56,583.00	\$48,733.00	\$48,732.50	\$41,864.00	\$35,880.00	-\$5,984.00	-14.3%
017513.59359	CSO Phase IV Bond	\$45,845.00	\$43,476.00	\$43,475.78	\$41,059.00	\$38,593.00	-\$2,466.00	-6.0%
017513.59360	CSO Phase IV Change Order	\$1,782.00	\$1,706.00	\$1,750.20	\$1,627.00	\$1,547.00	-\$80.00	-4.9%
017513.59362	School Roof-Boilers	\$46,559.00	\$29,325.00	\$29,325.00	\$25,875.00	\$22,425.00	-\$3,450.00	-13.3%
017513.59363	October 11 Snowstorm	\$2,118.00	\$1,352.00	\$1,351.50	\$1,190.00	\$706.00	-\$484.00	-40.7%
017513.59367	Police Station Interest	\$350,371.00	\$236,250.00	\$236,250.00	\$225,000.00	\$213,750.00	-\$11,250.00	-5.0%
017513.59371	Town Hall Renovations		\$5,600.00	\$0.00	\$5,600.00	\$5,600.00	\$0.00	0.0%
017513.59372	Dump Truck Loan Int			\$0.00	\$1,650.00	\$2,321.00	\$671.00	40.7%
	Interest Total	\$541,140.00	\$389,844.00	\$384,286.09	\$364,027.00	\$340,643.00	-\$23,384.00	-6.4%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
910	County Retirement							
019102.51700	County Retirement Assessment	\$1,287,409.00	\$1,147,691.00	\$1,133,282.00	\$1,338,739.00	\$1,615,220.00	\$276,481.00	20.7%
	County Retirement Total	\$1,287,409.00	\$1,147,691.00	\$1,133,282.00	\$1,338,739.00	\$1,615,220.00	\$276,481.00	20.7%
913	Unemployment Insurance							
019132.51700	Unemployment Insurance Exp	\$40,000.00	\$40,000.00	\$9,149.56	\$40,000.00	\$40,000.00	\$0.00	0.0%
	Unemployment Insurance Total	\$40,000.00	\$40,000.00	\$9,149.56	\$40,000.00	\$40,000.00	\$0.00	0.0%
914	Group Health Insurance							
019142.51700	Group Health Insurance	\$1,353,950.00	\$1,373,002.00	\$1,211,426.94	\$1,432,640.00	\$1,443,906.00	\$11,266.00	0.8%
019142.51701	School Health Insurance	\$3,103,238.00	\$3,278,872.00	\$3,297,566.97	\$3,399,405.00	\$3,432,613.00	\$33,208.00	1.0%
019142.57400	Encumbrance							
	Group Health Insurance Total	\$4,457,188.00	\$4,651,874.00	\$4,508,993.91	\$4,832,045.00	\$4,876,519.00	\$44,474.00	0.9%
915	Group Life Insurance							
019152.51700	Group Life Insurance Expense	\$13,247.00	\$13,250.00	\$12,138.00	\$13,250.00	\$13,250.00	\$0.00	0.0%
	Group Life Insurance Total	\$13,247.00	\$13,250.00	\$12,138.00	\$13,250.00	\$13,250.00	\$0.00	0.0%
919	Medicare							
019192.51700	Medicare Expense	\$235,000.00	\$235,000.00	\$218,116.04	\$235,000.00	\$240,000.00	\$5,000.00	2.1%
	Medicare Total	\$235,000.00	\$235,000.00	\$218,116.04	\$235,000.00	\$240,000.00	\$5,000.00	2.1%
945	General Insurance							
019453.51700	General/WC Insurance	\$400,000.00	\$415,000.00	\$421,411.69	\$436,000.00	\$449,100.00	\$13,100.00	3.0%
	General Insurance Total	\$400,000.00	\$415,000.00	\$421,411.69	\$436,000.00	\$449,100.00	\$13,100.00	3.0%
UNCLASSIFIED EXPENSE TOTAL		\$7,767,144.00	\$7,920,596.00	\$7,702,713.56	\$8,333,736.00	\$8,655,394.00	\$321,658.00	3.9%

Town of Palmer Fiscal Year 2018 Budget

ACCOUNT NUMBER	DEPARTMENT	ACCEPTED BUDGET FY15	ACCEPTED BUDGET FY16	FY16 EXPENDED	ACCEPTED BUDGET FY17	PROPOSED FY18 BUDGET	FY18 VARIANCE VS FY17 \$	%
<i>OFFSETS</i>								
019502.58500	Capital Improvement Stabilization	\$100,000.00	\$100,000.00	\$100,000.00	\$125,000.00	\$125,000.00	\$0.00	0.0%
	Stabilization Fund	\$100,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	0.0%
019503.58500	OPEB Contribution	\$14,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.0%
	Snow/Ice Deficit	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$231,842.00	\$231,842.00	100.0%
	Overlay	\$200,000.00	\$185,000.00	\$185,000.00	\$175,000.00	\$175,000.00	\$0.00	0.0%
	Tax Title Expense	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
	C/S Charges	\$405,334.00	\$551,060.00	\$551,060.00	\$623,681.00	\$764,773.00	\$141,092.00	22.6%
OFFSET TOTAL		\$899,334.00	\$996,060.00	\$996,060.00	\$933,681.00	\$1,306,615.00	\$372,934.00	39.9%
MUNICIPAL OPERATING		\$5,769,769.00	\$6,074,321.00	\$5,703,060.99	\$6,172,013.00	\$6,411,144.00	\$239,131.00	3.9%
WASTEWATER TREATMENT PLANT		\$2,578,223.00	\$2,644,534.00	\$2,291,141.38	\$2,714,949.00	\$2,709,448.00	-\$5,501.00	-0.2%
PALMER PUBLIC SCHOOLS		\$15,100,085.00	\$15,270,651.00	\$13,852,592.06	\$15,585,614.00	\$15,849,614.00	\$264,000.00	1.7%
PATHFINDER REGIONAL		\$1,835,518.00	\$1,798,031.00	\$1,782,538.00	\$1,823,467.00	\$1,641,665.00	-\$181,802.00	-10.0%
PALMER PUBLIC LIBRARY		\$719,480.00	\$727,699.00	\$727,645.85	\$749,530.00	\$784,140.00	\$34,610.00	4.6%
UNCLASSIFIED EXPENSE		\$7,767,144.00	\$7,920,596.00	\$7,702,713.56	\$8,333,736.00	\$8,655,394.00	\$321,658.00	3.9%
TOTAL		\$33,770,219.00	\$34,435,832.00	\$32,059,691.84	\$35,379,309.00	\$36,051,405.00	\$672,096.00	1.9%

FY 2018 Proposed Budget vs. Revenue

	FY 2017 Accepted	FY 2018 Proposed	Variance from FY17	% +/-
Total Municipal Operating	6,172,013	6,411,144	239,131	3.87%
Total WWTP Operating	2,714,949	2,709,448	-5,501	-0.20%
Total Unclassified	8,333,736	8,655,394	321,658	3.86%
Total Library Operating	749,530	784,140	34,610	4.62%
Total Pathfinder Expenditures	1,823,467	1,641,665	-181,802	-9.97%
Total Palmer Public Schools Expenditures	15,585,614	15,849,614	264,000	1.69%
Total Town Budget	35,379,309	36,051,405	672,096	1.90%
Capital Improvement Stabilization	125,000	125,000	0	0.00%
Stabilization Fund	0	0	0	0.00%
OPEB Contribution	10,000	10,000	0	0.00%
Cherry Sheet Assessments	601,158	764,773	163,615	27.22%
Mosquito Control	32,931	0	-32,931	-100.00%
Snow & Ice	35,000	231,842	196,842	562.41%
Tax Title	0	0	0	0.00%
Overlay	175,000	175,000	0	0.00%
Total Off Budget Offsets	979,089	1,306,615	327,526	33.45%
Total Expenditures	36,358,398	37,358,020	999,622	2.75%
	FY 2017 Proposed	FY 2018 Proposed	Variance from FY17	% +/-
Total Projected Revenues	36,371,488	37,358,020	986,532	2.71%
Variance	13,090	0		

FISCAL YEAR 2018 BUDGET

FY 2018 Sewer Rate

	Budget FY 2015	Budget FY 2016	Budget FY 2017	Budget FY 2018
Operations & Maintenance	1,979,885	2,069,567	1,948,291	1,842,303
Capital Debt & Interest	21,105	20,205	19,418	18,720
CSO Project (50%)	290,763	291,147	291,482	293,165
SEWR REHAB- SRF-2014	139,133	129,777	304,103	400,073
TOWN ALLOCATION	92,626	94,461	96,215	98,203
SEWER MAINTENANCE	147,111	145,740	151,654	157,588
ABATEMENT ALLOWANCE	30,000	30,000	35,000	35,000
TOTAL EXPENSES	2,700,623	2,780,897	2,846,163	2,845,052
Department Revenue(EST)	450,000	450,000	450,000	435,000
Monson Revenue	350,000	350,000	350,000	335,000
Septage & Leachate, etc	100,000	100,000	100,000	100,000
TOTAL TO BE RAISED BY USER FEE	2,250,623	2,330,897	2,396,163	2,410,052
TOTAL EDU'S	5,240	5,240	5,240	5,240
	\$429.51	\$444.83	\$457.28	\$ 459.93
SEWER USER FEE	\$430.00	\$445.00	\$ 460.00	\$ 460.00



FISCAL YEAR 2018

BUDGET DETAIL

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Town Council

Dept. #111

Staff and Part Time Wages

<u>Position</u>	<u>Hourly Rate</u>	<u>Hours per Week</u>	<u>Annual Wages</u>
Town Council	\$1,200 x 7		\$ 8,400.00
Total Wages			\$ 8,400.00

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Misc. Expense	\$ 2,100.00	\$ 2,100.00	\$ 2,400.00
Total	\$ 2,100.00	\$ 2,100.00	\$ 2,400.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Town Council expenses include:
 MMA Conference (2 Councilors) - \$500
 Conference Travel - \$800
 Legal Ads - \$800
 Misc Exp. - \$300

Department Prop Total	\$ 10,800.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Town Manager

Dept. #123

Staff and Part Time Wages

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>	<u>Hours per Week</u>	<u>Annual Wages</u>
Town Manager	Charlie Blanchard			\$ 133,800.00
Executive Assistant				\$ 48,450.00
Bonus				\$ 6,000.00
Longevity				\$ 200.00
Total Wages				\$ 188,450.00

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
CodeRED	\$ 10,720.00	\$ 10,720.00	\$ 7,000.00
Merit Increases	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Copier Lease			
Copier	\$ 4,000.00	\$ 3,000.00	\$ 5,000.00
Mailer	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00
	\$ 7,000.00	\$ 5,000.00	\$ 7,000.00
LPVEC Municipal	\$ -	\$ 5,000.00	\$ 10,000.00
Town Manager Exp			
Conferences	\$ 2,080.00	\$ 2,000.00	\$ 2,000.00
Memberships	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Drug Testing	\$ 600.00	\$ 600.00	\$ 600.00
Advertising	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Contractual	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Travel	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00
Training	\$ 2,400.00	\$ 2,400.00	\$ 3,400.00
	\$ 15,080.00	\$ 15,000.00	\$ 15,500.00
Total	\$ 57,800.00	\$ 60,720.00	\$ 64,500.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Copier Rental - Increase to account for new copier in WWTP.
LPVEC - Increase due to higher trend in Medicaid Reimbursement amount than previously
Town Manager Expense - Reduction in Travel and Training expenses anticipated.

Department Total	\$ 252,950.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Central Purchasing

Dept. #137

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Proposed
Fuel Expense			
Gasoline	\$ 82,000.00	\$ 80,000.00	\$ 80,000.00
Diesel Fuel	\$ 82,000.00	\$ 80,000.00	\$ 80,000.00
Town Hall Natural Gas	\$ 10,000.00	\$ 10,000.00	\$ 9,000.00
Police Natural Gas	\$ 11,000.00	\$ 10,000.00	\$ 9,500.00
COA Oil	\$ 12,000.00	\$ 11,000.00	\$ 10,000.00
Highway Oil	\$ 7,000.00	\$ 6,000.00	\$ 5,000.00
Park Oil	\$ 7,000.00	\$ 6,000.00	\$ 5,000.00
Cemetery Oil	\$ 7,000.00	\$ 6,000.00	\$ 5,000.00
Admin	\$ 1,000.00	\$ 1,000.00	\$ 725.00
Fuel Total	\$ 219,000.00	\$ 210,000.00	\$ 204,225.00
Telephone Exp	\$ 30,600.00	\$ 30,600.00	\$ 30,600.00
Postage	\$ 24,500.00	\$ 25,000.00	\$ 25,500.00
General Expense	\$ 26,500.00	\$ 27,000.00	\$ 27,500.00
Total	\$ 300,600.00	\$ 292,600.00	\$ 287,825.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Increases in postage and general expense to account for regular inflation increases.

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for **Legal Representation**

Dept. #151

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Proposed
General Counsel	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
Land Use Counsel	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
Labor Counsel	\$ 11,000.00	\$ 25,000.00	\$ 15,000.00
Total	\$ 51,000.00	\$ 65,000.00	\$ 55,000.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Labor Counsel - \$10,000 reduction in Labor Counsel expense due to completion of all three union contracts.

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Recreation **Department**

Dept. #630

Staff and Part Time Wages

Position	Name	Hourly Rate	Hours per Week	Annual Wages
Recreation Director	Jim Ostrout	\$ 18.73	~19	\$ 19,000.00
Program Director				
				\$ -
Total Wages				\$ 19,000.00

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Proposed
Recreation Expense	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Total	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Department Total	\$ 29,000.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for **Board of Health** Department

Dept. #510

Staff and Part Time Wages

Position	Name	Hourly Rate	Hours per Week	Annual Wages
Health Agent	Josh Mathieu			\$ 48,450.00
Admin Assistant	Susan Hintze	\$18.36	19	\$ 18,210.00
				\$ -
Total Wages				\$ 66,660.00

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Proposed
Health Supply Expense			
Inspection Equipment	\$ 250.00	\$ 250.00	\$ 250.00
Shared Nurse	\$ 4,185.00	\$ 4,186.00	\$ 4,186.00
Organization Dues	\$ 300.00	\$ 300.00	\$ 300.00
Sharps Kiosk Pickups	\$ 2,250.00	\$ 370.00	\$ 370.00
Training / Conference	\$ 550.00	\$ 500.00	\$ 500.00
Milage/Travel	\$ -		\$ 200.00
Office Supplies	\$ 550.00	\$ 600.00	\$ 600.00
	\$ 8,085.00	\$ 6,206.00	\$ 6,406.00
Clinics	\$ 660.00	\$ 660.00	\$ 660.00
Contract Services	\$ 550.00	\$ 550.00	\$ 550.00
Animal Inspector	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Total	\$ 10,795.00	\$ 8,916.00	\$ 9,116.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Health Supply Expense - Increase of \$200 for travel reimbursement for use of personal vehicle for inspections.

Department Total	\$ 75,776.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Computer Expense

Dept. #155

Staff and Part Time Wages

<u>Position</u>	<u>Hourly Rate</u>	<u>Hours per Week</u>	<u>Overtime Hours/Wk</u>	<u>Annual Wages</u>
				\$ -
Total Wages				\$ -

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Consulting			
Remote Monitoring	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00
IT Support	\$ 7,150.00	\$ 8,100.00	\$ 8,500.00
IT Hosting	\$ 2,400.00	\$ 2,400.00	\$ 3,000.00
Data Backup	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
	\$ 15,050.00	\$ 16,000.00	\$ 18,000.00
Site Maintenance			
GIS Web Hosting	\$ 3,225.00	\$ 3,500.00	\$ 4,000.00
Vision Web Hosting	\$ 2,250.00	\$ 2,750.00	\$ 3,000.00
Town Website	\$ 3,250.00	\$ 3,750.00	\$ 4,000.00
	\$ 8,725.00	\$ 10,000.00	\$ 11,000.00
Software			
Vision	\$ 5,350.00	\$ 5,350.00	\$ 5,500.00
Munis	\$ 27,317.00	\$ 27,817.00	\$ 28,000.00
Misc. Licenses	\$ 1,333.00	\$ 1,833.00	\$ 3,500.00
	\$ 34,000.00	\$ 35,000.00	\$ 37,000.00
Capital Outlay			
Comp. Repair/Replace	\$ 7,000.00	\$ 5,000.00	\$ 5,000.00
Total	\$ 64,775.00	\$ 66,000.00	\$ 71,000.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Increase in all computer line items to account for inflation costs.

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Town Clerk

Dept. #161/162

Staff and Part Time Wages

Position	Name	Hourly Rate	Hours per Week	Annual Wages
Town Clerk	Susan Coache			\$ 58,190.00
Administrative Assist.	Joan Majka	\$18.36	~25	\$ 30,125.00
Longevity				\$ 550.00
Total Wages				\$ 88,865.00

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Proposed
Town Clerk Expense	\$ 1,350.00	\$ 1,500.00	\$ 1,500.00
Election Workers	\$ 12,600.00	\$ 14,400.00	\$ 10,000.00
Registrars Stipend	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Election Supplies	\$ 12,900.00	\$ 13,900.00	\$ 11,000.00
Total	\$ 28,850.00	\$ 31,800.00	\$ 24,500.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Increase in maintenance of election equipment. Fee increase for programming, printing and general supplies for elections. Rental of space for elections, fee for set up break down at each location. Increase from \$8.50 to \$9.00 for election workers.

Town Clerk Department Total \$ **90,365.00**
Election & Registration Total \$ **23,000.00**

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Building Inspector

Dept. #241

Staff and Part Time Wages

Position	Name	Hourly Rate	Hours per Week	Annual Wages
Building Inspector	Bonnie Weeks			\$ 61,550.00
Administrative Assist	Emily Malcovsky	\$17.34	32.5	\$ 29,420.00
Longevity				\$ -
Total Wages				\$ 90,970.00

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Proposed
Building Expense	\$ 585.00	\$ 585.00	\$ 1,235.00
Wire Expense	\$ 50.00	\$ 50.00	\$ 50.00
Plumb Expense	\$ 50.00	\$ 50.00	\$ 50.00
Gas Expense	\$ 50.00	\$ 50.00	\$ 50.00
Total	\$ 735.00	\$ 735.00	\$ 1,385.00

Comments

(Describe any significant changes from FY17 Budget amounts)

<p>Addition of Admin OT account to allow for the administrative assistant to work additional hours as needed. Additional time may be used for entering information into the permit tracking system of covering the office in the absence of the building inspector.</p> <p>Increase in Building Inspector Expense for use of personal vehicle for inspections.</p>
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Department Total	\$ 92,355.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Conservation

Dept. #171

Staff and Part Time Wages

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>	<u>Hours per Week</u>	<u>Annual Wages</u>
Conservation Agent	Angela Panaccione	\$ 22.08	25	\$ 28,815.00
Longevity				\$ -
Total Wages				\$ 28,815.00

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Conservation Expense	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Stormwater			\$ 8,000.00
Total	\$ 1,500.00	\$ 1,500.00	\$ 9,500.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Conservation request for increase to position to full time salaried position at \$47,500 was not recommended by Town Manager.

Department Total	\$ 30,315.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Planning and Economic Development Department

Dept #175

Staff and Part Time Wages

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u> <u>Jan 1st</u>	<u>Hours per</u> <u>Week</u>	<u>Annual</u> <u>Wages</u>
Town Planner/Economic Development Director	Linda Leduc			\$ 66,200.00
Administrative Assistant	Nicole Parker	\$18.36	32.5	\$ 31,150.00
Clerk (meeting stipend)	Nicole Parker	\$18.36	2.5	\$ 2,200.00
Longevity				\$ 250.00
Planning Board Stipend				\$ 6,000.00
Total Wages				\$ 105,800.00

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Planning Dept:			
Printing	\$ 700.00	\$ 700.00	\$ 700.00
Staff Development	\$ 300.00	\$ 300.00	\$ 300.00
Maps	\$ 200.00	\$ 200.00	\$ 200.00
GIS	\$ 450.00	\$ -	\$ -
Engineering	\$ 500.00	\$ 500.00	\$ 500.00
Travel	\$ 250.00	\$ 250.00	\$ 250.00
ZBA expenses	\$ 100.00	\$ 100.00	\$ 100.00
Economic Development:			
Training/Travel	\$ 300.00	\$ 300.00	\$ 300.00
Membership Dues	\$ 200.00	\$ 200.00	\$ 200.00
Total	\$ 3,000.00	\$ 2,550.00	\$ 2,550.00

Planning Board:			
Public Notices	\$ 600.00	\$ 750.00	\$ 750.00
Training	\$ 300.00	\$ 400.00	\$ 400.00
Publications	\$ 100.00	\$ 100.00	\$ 100.00
Travel	\$ 400.00	\$ 600.00	\$ 600.00
Dues	\$ 300.00	\$ 300.00	\$ 300.00
Total	\$ 1,700.00	\$ 2,150.00	\$ 2,150.00
TOTAL	\$ 4,700.00	\$ 4,700.00	\$ 4,700.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Planning Dept request to increase Administrative Assistant from a grade 4 to a grade 5.

Department Total	\$	110,500.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Council on Aging

Dept. #541

Staff and Part Time Wages

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>	<u>Hours per Week</u>	<u>Annual Wages</u>
COA Director	Erin Pincince			\$ 64,990.00
Receptionist	Barbara Carcione	\$ 13.22	19	\$ 13,380.00
Outreach Coordinator	Cynthia Jasak	\$ 19.49	18	\$ 18,680.00
PT Receptionist	Linda Lamay	\$ 14.28	19	\$ 14,450.00
FT Van Driver	Sharon Morse	\$ 12.00	37.5	\$ 23,490.00
Activities Coordinator	Sharon Lemieux	\$ 15.81	15	\$ 12,630.00
Meals on Wheels Driver	Deborah North	\$ 14.81	20	\$ 15,465.00
PT Van Driver	Jim Davis	\$ 12.00	10	\$ 6,270.00
PT Van Driver	Tom Maddon	\$ 12.00	10	\$ 6,270.00
				\$ 110,635.00
Longevity				\$ 1,350.00
Total Wages				\$ 176,975.00

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Comcast	\$ 1,020.00	\$ 1,020.00	\$ 1,500.00
Kyocera	\$ 640.00	\$ 640.00	\$ 700.00
Mileage	\$ 300.00	\$ 300.00	\$ 300.00
Miscellaneous	\$ 500.00	\$ 500.00	\$ 500.00
Total	\$ 2,460.00	\$ 2,460.00	\$ 3,000.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Department Total \$ 179,975.00

Budget Worksheet for Memorial Hall

Dept. #193

Staff and Part Time Wages

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>	<u>Hours per Week</u>	<u>Annual Wages</u>
PT. Custodian	Arthur Biron	\$ 12.55	16.5 every other week	\$ 5,430.00
PT. Custodian	Richard Picotte	\$ 12.00	16.5 every other week	\$ 5,170.00
Total Wages				\$ 10,600.00

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Supplies	\$ 350.00	\$ 600.00	\$ 600.00
Utilities	\$ 9,500.00	\$ 9,250.00	\$ 9,250.00
Bld. Maint.	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
Contract Services	\$ 5,560.00	\$ 5,560.00	\$ 5,600.00
Total	\$ 17,710.00	\$ 17,710.00	\$ 17,750.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Department Total \$ 28,310.00

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Veterans Agent/Memorial Day

Dept #543/692

Staff and Part Time Wages

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>	<u>Hours per Week</u>	<u>Annual Wages</u>
Veterans Agent	Troy Brin	\$ 20.17	28	\$ 30,070.00
Longevity				\$ -
Total Wages				\$ 30,070.00

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Veterans Benefits	\$ 330,000.00	\$ 264,000.00	\$ 270,000.00
Veterans Day/ Vet Exp.	\$ 1,500.00	\$ 2,000.00	\$ 3,050.00
Memorial Day	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Previously the VA did not outline fees to belong to the MVSOA and WMVSOA, nor the Winter and Summer Training Conferences. These are necessary to remain up to date with current state and federal laws as it applies to compliance with DVS. Additionally the cost for flag holders and flags continues to increase, as well as the cost of food items for the Veterans and Memorial Day Receptions. The Purple Heart ceremony is new to the Town, therefore was not previously forecasted into the expense listing. Additionally there has been an increase in clients receiving benefits due to death of a spouse or disability. The last four months of CY2016 were used to estimate Veteran Benefits based on average.

Veteran's Agent Dept. Total	\$ 303,120.00
Memorial Day Total	\$ 3,500.00

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Palmer Town Hall

Dept. #192

Staff and Part Time Wages

Position	Name	Hourly Rate	Hours per Week	Annual Wages
Custodian	Robert Helliwell	\$ 12.93	16	\$ 10,590.00
Total Wages				\$ 10,590.00

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Proposed
Building Supply			
Electric	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00
Security	\$ 450.00	\$ 450.00	\$ 450.00
Generator Maintenance	\$ 1,000.00	\$ 1,000.00	\$ 1,200.00
Sprinkler	\$ 500.00	\$ 500.00	\$ 600.00
Fire Extinguisher Insp	\$ 200.00	\$ 200.00	\$ 300.00
Water	\$ 500.00	\$ 500.00	\$ 700.00
Internet	\$ 1,200.00	\$ 1,300.00	\$ 1,400.00
HVAC	\$ 2,000.00	\$ 2,050.00	\$ 3,150.00
Misc Supply	\$ 19,150.00	\$ 14,000.00	\$ 14,500.00
	\$ 40,000.00	\$ 30,000.00	\$ 32,300.00
Building Repair & Maint.			
	\$ 15,000.00	\$ 10,000.00	\$ 5,000.00
Total	\$ 55,000.00	\$ 40,000.00	\$ 37,300.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Minimal increases to maintenance line items to account for inflation.
Reduction in Building Maintenance Capital costs after renovations.

Department Total	\$ 47,890.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Accounting/Finance Director

Dept. #135/134/130
Staff and Wages

Position	Name	Hourly Rate	Hours per week	Annual Wages
Accountant	John Kuzmiski			\$ 55,572.00
Accountant Certification	John Kuzmiski			\$ 1,000.00
Finance Director	John Kuzmiski			\$ 11,573.00
Accounting Assistant	Sharon Nickerson	\$19.38	32.5	\$ 32,876.00
Longevity				\$ 400.00
				\$ -
Total Wages				\$ 101,421.00

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Proposed
Accounting Expenses	\$ 1,230.00	\$ 1,230.00	\$ 3,650.00
Actuarial Study	\$ -	\$ 7,000.00	\$ 850.00
Audit	\$ 22,000.00	\$ 22,500.00	\$ 23,000.00

Accounting/Finance Dir. Total	\$ 105,071.00
Actuarial Study Total	\$ 850.00
Audit Total	\$ 23,000.00

FY 2018 - The following notes apply to the amounts which would allow the ACCOUNTING Division within the Finance Department to maintain the the present level of services.

Comments

(Describe any significant changes from FY17 Budget amounts)

Note 1: There are 52 weeks and 1 day in regular years; and 52 weeks and 2 days in leap years. For the proper budgeting of annual salaries, UMAS (Uniform Massachusetts Accounting System) recommends that "... local governments should budget for 52.0, 52.2 and 52.3 periods over a three year cycle to avoid budgeting on a cash basis that requires a 53rd pay period in certain years." (p.78; Par 5110). Using this method the three (3) year average is 52.17. The Town's past practice has been to use 52.2 every year.

Note 2: Department Head Salary (011351-51101) - Town Accountant's (John Kuzmiski) annual salary increases by 2.0% from \$54,487 to \$55,577 in FY18.

Note 3: Accounting Assistant Salary (011351-51102) - Sharon Nickerson's current hourly pay rate of \$19.00 per hour (Principal Clerk - Pay Grade 5) increases by 2.0% to \$19.38 on July 1, 2017 iaw the collective bargaining unit agreement currently in effect for municipal employees.

Note 4: Longevity (011351-51111) - Budget a total of \$400, because a \$200 longevity bonus is paid annually to those Town employees, who have at least five (5) years of service. Date(s) of Hire: Sharon 4/2/13; John 9/14/11.

Note 5: Expenses (011352-54000) - Budget Line Item Total = \$3,650; Comprised of the following:

(A) Dues = \$305

WMMAAA @ Est. \$15 ea x N=2 = \$30
MMAAA @ Est. \$100 ea x N=2 = \$200;
MGFOA @ Est. \$80);

(B) Meetings = \$1,340

WMMAAA (Summer) @ Est. \$25;
WMMAAA (Fall) @ Est. \$25;
WMMAAA (Winter) @ Est. \$50;
WMMAAA (Spring) @ Est. \$40;
UMass (Certification Courses) @ Est. \$300 ea x N=2 = \$600;
Annual MMAAA @ Est. \$500;

(C) Travel = \$100

(D) MUNIS Training = \$2,000

Two (2) 1/2 Day on-site training sessions using the Town's database. The daily rate is currently \$1,275 and the 1/2 Day rate is \$637.50, plus expenses. Contact: Karen Grosset (Tyler Technologies - Phone: 800 722-2260)

Note 6: Audit (011302-53002) - Based on the last quote from Scanlon & Associates, the cost for the Town's portion of the annual audit for FY18 is estimated at \$23,000.

Note 7: Actuarial Study (011342-53000) - \$850 requested for FY18

Every two (2) years the Town is required to engage an actuary for the purpose of preparing a report that identifies the Town's Other Post Employment Benefits (OPEB) liability. Although \$7,000 was budgeted for this purpose in FY17 that will be used for both the June 30, 2017 and 2018 audits, a new Governmental Accounting Standard No. 75 (that replaces GAS No. 45) takes effect in FY18. As a result, an additional amount of \$850 is necessary to cover the cost of transition to the new standard and updating the financial statements, if necessary. USI Consulting Group (Bob Webb, Actuary - Tel: (860) 368-2920) has been engaged to perform this service.

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Assessor

Dept. #141
Staff and Wages

Position	Name	Hourly Rate	Hours	Annual Wages
Assessors Board Salaries				\$ 5,100.00
Assessors Dept Head	Robert Leroux			\$ 55,720.00
Assessors Full-Time	Denise Bucior	\$19.38	32.50	\$ 32,878.00
				\$ -
Longevity				\$ 200.00
				\$ -
Total Wages				\$ 93,898.00

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Proposed
Assessors Supplies/Expenses	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Assessors Map Updating	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Assessors Reval Services	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Pioneer Valley Reg Pl	\$ 1,935.00	\$ 1,935.00	\$ 1,935.00
Assessors Travel	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
	\$ 40,435.00	\$ -	\$ -
Total	\$ 80,870.00	\$ 40,435.00	\$ 40,435.00

Department Total \$ **134,333.00**

Comments

(Describe any significant changes from FY16 Budget amounts)

FY 2018 - The following notes apply to the amounts which would allow the ASSESSOR Division within the Finance Department to maintain the the present level of services.

Note 1: Assessors Board Salaries - This is the compensation line used to pay for "Permits & Inspections." There are approximately 240 building permits and around 100 abatements. Sales are inspected at \$15 per inspection for a total of 340 x \$15 = \$5,100.

Note 2: Department Head Salary - Full-time Principal Assessor (Rob Leroux) annual salary increases by 2.0% (COLA) from \$54,487 to **\$55,572** in FY18.
FY18 Job Classification Grade 11: Min 47,691 Max 68,130 Avg 57,911

Note 3: Full-Time Salary - The Assessor's "Assistant" (Denise Bucior) works 32.5 hours per week and is a member of the municipal union. The line item is funded at \$32,876 (\$19.38 x 32.5 x 52.2) = \$32,876.

Note 4: Longevity - Denise is entitled to receive (per contract) a Longevity Bonus in FY17 (paid in Nov 2016) of **\$200** (for > 5 years, but < 10 years of service); Date of Hire: 10/18/2010;

Note 5: Reval Services - includes cyclical inspections which require every property to be inspected every nine (9) years.

Note 6: Travel - current mileage rate \$0.575

Annual MMAAA @ Est. \$500;
DOR Update @ \$100

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Collector

Dept. #146
Staff and Wages

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Annual Wages</u>
Collector Department Head	Carolyn Baldyga			\$ 48,820.00
Collector Full-Time Salaries	Laurie Cole	\$18.36	32.50	\$ 31,150.00
Collector - Additional Hours	Laurie Cole	\$18.36		\$ 1,920.00
Longevity				\$ 700.00
Total Wages				\$ 82,590.00

Expense Listing

<u>Expense Description</u>	<u>FY16 Expense</u>	<u>FY17 Expense</u>	<u>FY18 Proposed</u>
Collector Expense			
MCTA	\$ 50.00	\$ 50.00	\$ 50.00
Training	\$ 425.00	\$ 425.00	\$ 425.00
Insurance Premiums	\$ 610.00	\$ 610.00	\$ 610.00
Misc. Expense	\$ 1,930.00	\$ 1,930.00	\$ 1,930.00
	\$ 3,015.00	\$ 3,015.00	\$ 3,015.00
Tax Title Exp	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
MCC / Lockbox Exp	\$ 9,800.00	\$ 9,800.00	\$ 9,800.00
Total	\$ 15,815.00	\$ 15,815.00	\$ 15,815.00

Department Total \$ 98,405.00

Comments

(Describe any significant changes from FY17 Budget amounts)

FY 2018 - The following notes apply to the amounts which would allow the COLLECTOR Division within the Finance Department to maintain the current level of service.

Note 1: Collector Department Head - Full-Time Collector (Carolyn Baldyga) annual salary increases by 2.0% to \$48,817

Note 2: Collector Full-Time Salaries - Weekly Salary in FY18 = 31,148

Note 3: Collector - Additional Hours - to allow for additional hours paid at regular (not overtime) rate for Laurie Cole when needed during busy tax collection period. Approx 2 hours per week

Note 4: Longevity - Carolyn is entitled to receive a longevity bonus in FY18 (paid in Nov 2017) of **\$350** (for > 20 years of service) Date of Hire: 10/27/81; Laurie **\$350** (> 20 years of service) Date of Hire: 9/3/96

Note 5: Collector Expense - Budget line total of \$3,015.00 comprised of the following:

MA Collector/Treasurer's Assoc. (MCTA)	\$50.00
Training (Umass)	\$425.00
Insurance Premiums (bond Collector & Asst. Collector)	\$610.00
*Misc. Collector Expense	\$ 1,930.00

*Includes "Envelope Stuffer Machine" maintenance

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Treasurer

**Dept. #145
Staff and Wages**

<u>Position</u>	<u>Name</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Annual Wages</u>
Treasurer Department Head	Linda St. Onge			\$ 47,555.00
Treasurer Part-Time Salaries	Krista Virchow	\$17.34	25.00	\$ 22,630.00
Treasurer Stipend				\$ 1,000.00
			-	\$ -
Total Wages				\$ 71,185.00

Expense Listing

<u>Expense Description</u>	<u>FY16 Expense</u>	<u>FY17 Expense</u>	<u>FY18 Expense</u>
Treasurer Supplies/Expenses	\$ 6,500.00	\$ 6,500.00	\$ 3,300.00
Treasurer Tax Title Expenses	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Treasurer Financial Advisor	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Treasurer Unemployment Tax	\$ 2,500.00	\$ 2,760.00	\$ 2,760.00
Total	\$ 22,500.00	\$ 22,760.00	\$ 19,560.00

Department Total **\$** **90,745.00**

Comments

(Describe any significant changes from FY16 Budget amounts)

FY 2018 - The following notes apply to the amounts which would allow the TREASURER Division within the Finance Department to maintain the present level of services.

Note 1: Treasurer Department Head -
FY17 Salary \$40,800 x 2% - 41,620 + raise of \$5,000 for earning Treasurer certification - \$46,620 X 2% COLA = \$932.40
Total = \$47,552

Note 2: Treasurer Part-Time Salaries - Payroll Clerk - FY17 Rate \$17.00 per hour -
FY18 \$17.34 x 2% COLA x 25 hrs x 52.2 weeks

Note 3: Treasurer Stipend - Department Head Stipend for Treasurer's Certification

Note 4: Treasurer Supplies/Expenses - W2, 1099 \$500; Veribank \$125; Surety Bond \$450;
Checking account fees \$500; Training and Travel (UMass) \$1,000

W2, 1099	\$	500.00
Veribank		125.00
Affordable Care Act (ACA)		225.00
Surety Bond		450.00
Checking account fees		500.00
Training and Travel (UMass)		1,000.00
Dues (MCTA, HC, MCTA)		500.00
		\$ 3,300.00

Note 5: Treasurer Tax Title Expenses - Tax Title; Attorney Fees; Court Fees; Registry of Deeds Fees, etc.

Note 6: Treasurer Financial Advisor - Continuing Disclosure

Note 7: Treasurer Unemployment Tax - Unemployment Tax Management Service (UTMC) \$2,760
(Paid Quarterly)

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Police Department

Staff and Part Time Wages

<u>Position</u>	<u>Annual Wages</u>
Police Chief	\$ 99,450.00
Police Full Time	
Lieutenant	\$ 81,238.00
Sergeant	\$ 255,300.00
Patrolman	\$ 823,300.00
Physical Fitness	\$ 11,550.00
Dispatcher (-25000)	\$ 277,000.00
	\$ 1,448,388.00
Part Time Employees	\$ 100,982.00
Overtime	\$ 294,425.00
Contract Services	
Education	\$ 141,853.00
Shift Differential	\$ 26,230.00
Holiday	\$ 66,300.00
	\$ 234,383.00
Longevity	\$ 8,325.00
Total Wages	\$ 2,185,953.00

Comments

(Describe any significant changes from FY17 Budget amounts)

<p>Current Staffing Includes: Chief - 1 Acting Lieutenant - 1 Sergeant - 3 Acting Sergeant - 1 Patrolman - 13 (inc. SRO, Court Officer, Detective, K9 Officer) Vacancy - 2 Dispatch Supervisor/Admin Assistant - 1 Dispatcher, Full Time - 6 Dispatcher, Part Time - 2 Cell Monitors, Part Time - 5 Firearms Clerk, Part Time - 1 Part-Time Officers - 4 IT (Part-Time) - 1</p> <p>Increase in Shift Differential: Detective Stipend, Officer's Cell phone stipend, Officer in Charge increase, Officer's Shift Differential increase (all per current CBA).</p> <p>Increase in PT Employees: IT (12 hrs/wk @ \$25/hr); 2nd PT Dispatcher (8hrs/wk @ \$16.23/hr)</p> <p>Recently hired part-time officers to enhance patrols in defined problem areas (Three Rivers, for example), to target citizen complaints. Plans are to bring back the part-time 7P-12Mid officers to boost patrols, increase visibility, and to improve the public's perception of safety.</p>
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Police Department

Expense Listing

<u>Expense Description</u>	<u>Amount FY16</u>	<u>Amount FY17</u>	<u>Proposed FY18</u>
Police Training	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00
Chief's Expenses	\$ 250.00	\$ 250.00	\$ 250.00
Radio Repair	\$ 3,300.00	\$ 3,300.00	\$ 3,300.00
E911 Equipment	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Medical Expenses	\$ 2,500.00	\$ 5,600.00	\$ 5,600.00
Office Supplies	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Film / Photo / ID	\$ 700.00	\$ 700.00	\$ 700.00
Lockup Expense	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
Ammunition	\$ 2,000.00	\$ 3,500.00	\$ 4,500.00
Travel	\$ 700.00	\$ 700.00	\$ 1,200.00
Dues	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
Uniform	\$ 23,950.00	\$ 23,950.00	\$ 25,050.00
Total	\$ 54,400.00	\$ 64,000.00	\$ 66,600.00

Comments

(Describe any significant changes from FY17 Budget amounts)

<p>Ammunition: Build up ammo budget per MPTC recommendation of 2 qualifications per year.</p> <p>Travel: In the event Certification / Accreditation is pursued.</p> <p>Uniform: Contractual increase in clothing allowance.</p>
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Contract Services

	<u>Amount FY16</u>	<u>Amount FY17</u>	<u>Proposed FY18</u>
Maintenance Agmts.	\$ 14,300.00	\$ 14,300.00	\$ 14,300.00
Cruiser Maintenance	\$ 27,000.00	\$ 28,000.00	\$ 29,000.00
WMLEC	\$ 600.00	\$ 700.00	\$ 700.00
Computer Software	\$ 20,000.00	\$ 21,000.00	\$ 22,000.00
Total	\$ 61,900.00	\$ 64,000.00	\$ 66,000.00

Comments

(Describe any significant changes from FY17 Budget amounts)

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Utilities

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>Proposed FY18</u>
Electrical	\$ 300.00	\$ 600.00	\$ 600.00
Total	\$ 300.00	\$ 600.00	\$ 600.00

Comments

(Describe any significant changes from FY17 Budget amounts)

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Capital Outlay

<u>Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>Proposed FY18</u>
Computers	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
New Cruisers	\$ 78,000.00	\$ 78,000.00	\$ 80,000.00
Total	\$ 81,500.00	\$ 81,500.00	\$ 83,500.00

Total Budget - Police	2,402,653.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Palmer Police Station - Facility Expense

Dept. #192

Expense Listing

Expense Description	FY16 Amount	FY17 Amount	FY18 Amount
Custodial			
Custodial Services	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
Custodial Supplies	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Supply/Expense			
Lavatory Supplies	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Elevator Maintenance	\$ 2,520.00	\$ 2,520.00	\$ 3,000.00
HVAC Controls	\$ 1,720.00	\$ 1,750.00	\$ 2,000.00
HVAC Maintenance	\$ 4,867.00	\$ 4,900.00	\$ 4,900.00
Sprinkler System	\$ 2,530.00	\$ 2,530.00	\$ 2,500.00
Electricity	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	\$ 64,037.00	\$ 64,100.00	\$ 64,800.00
Total	\$ 94,037.00	\$ 94,100.00	\$ 94,800.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Regional Animal Control Officer

Staff and Part Time Wages

Position	FY16 Wages	FY17 Wages	FY18 Wages
ACO	\$ 39,520.00	\$ 40,310.00	\$ 40,310.00
ACO Assistant	\$ 4,300.00	\$ 6,400.00	\$ 6,400.00
Total Wages	\$ 43,820.00	\$ 46,710.00	\$ 46,710.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Expense Listing

Expense Description	Amount FY16	Amount FY17	Proposed FY18
Training	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Uniform	\$ 1,020.00	\$ 747.00	\$ 747.00
Kennel Utilities	\$ 3,000.00	\$ 3,200.00	\$ 3,200.00
Medical Expenses	\$ -	\$ 2,500.00	\$ 2,500.00
Animal Expenses	\$ 1,000.00	\$ 2,050.00	\$ 2,050.00
Total	\$ 6,220.00	\$ 9,697.00	\$ 9,697.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Capital Expense

Expense Description	Amount FY16	Amount FY17	Proposed FY18
Computer	\$ 1,500.00	\$ -	0
Total	\$ 1,500.00	\$ -	0

Total ACO Budget	\$ 56,407.00
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Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for: Dept of Public Works

	Budget 2015	FY Budget 2016	FY Budget 2017	FY Proposed FY 2018
Highway-Parks-Cemetery				
Staff & Wages				
DPW Director Salary(60%)	72,163	73,607	53,244	54,310
DPW Assistant Director of Ops.	0	0	0	64,505
Hourly	638,432	731,832	789,817	732,089
Overtime	12,000	12,000	15,000	15,000
Part time-Seasonal	20,000	20,000	16,000	16,000
Contractual	9,000	7,800	9,600	9,600
Longevity	4,000	3,000	2,650	2,300
Total Salaries	755,595	848,239	886,311	893,804
General Expenses				
Travel	300	300	300	300
Dues	50	50	50	75
Communications	2,500	2,000	2,500	2,500
Computer/Software	1,000	1,000	1,500	1,500
Medical Supplies	300	250	350	625
Bldg. Maintenance	3,500	3,100	7,000	7,000
Vehicle Maintenance	42,000	40,000	42,000	44,000
Equipment Rental	3,000	3,000	4,000	4,000
General Expense Total	52,650	49,700	57,700	60,000
DPW Expense Lines				
Forestry	25,000	25,000	25,000	30,000
Snow & Ice Control	210,000	210,000	210,000	250,000
Street lighting	115,000	117,000	120,000	120,000
RR Crossing Maint.	500	500	0	0
Municipal Solid Waste Removal	20,600	20,600	21,000	23,000
Ground Water Monitoring	17,200	17,200	20,010	20,010
Private Well Monitoring			7,200	10,000
DPW Expenses	388,300	390,300	403,210	453,010

Comments

(Describe any significant changes from FY17 Budget amounts)

Increase cost for parts for vehicle maint.
Increase in medical for employees to get immunizations for sewer repair
Increase for forestry as cost and # of tree that need attention
Increase for solid waste removal to cover increased cost

Town of Palmer
FY18 Budget Worksheet

HIGHWAY EXPENSES	Budget FY 2015	Budget FY 2016	Budget FY 2017	Proposed FY 2018
Street Signs	6,000	7,000	7,000	8,000
Lubricants	2,000	2,000	2,000	2,000
Surface Treatment	30,000	30,000	30,000	30,000
Sidewalk Repair	7,000	9,000	9,000	9,000
Traffic Light Repair	2,500	3,000	3,000	3,000
Line Painting	22,000	23,000	23,000	23,000
Total Highway Expenses	69,500	74,000	74,000	75,000

Comments
(Describe any significant changes from FY17 Budget amounts)

Increase of material to make signs

PARK EXPENSES	Budget FY 2015	Budget 2016	FY Budget FY 2017	Proposed FY 2018
Supplies-Repair	20,000	21,000	21,000	21,000
fields	4,000	5,000	15,000	18,000
Pee Wee Park	4,000	4,000	0	0
Laviolette Field	2,000	3,000	3,000	15,000
Burleigh Park	6,000	6,000	10,000	22,000
Chase Memorial	1,500	1,500	1,500	1,500
School Grounds	9,000	10,000	10,000	10,000
Bondsville Park-Endelson Playground	500	1,000	1,500	6,500
Depot Village Park	1,000	1,500	1,500	1,500
Thorndike Park	750	1,800	1,500	1,500
3Rivers Common	1,000	1,330	1,000	1,500
Legion Field-Eager	10,000	10,000	12,000	12,000
		6,000	0	
Total Parks	59,750	72,130	78,000	110,500

PARK GENERAL EXPENSE

Comments
(Describe any significant changes from FY17 Budget amounts)

Increase cost of fertilizer and application
Laviolette & Burleigh for sprinklers design and other proposed improvements
Endelson playground increase to pay for water

Highway-Parks-Cemetery	Budget FY 2015	Budget 2016	FY Budget FY 2017	Proposed FY2018
CEMETERY EXPENSES				
Supplies	3,000	4,000	4,000	4,000
Lawn Care	3,000	3,000	3,000	3,000
Equipment Repair	2,400	2,400	2,400	2,400
Alarm System	250	250	250	250
Tree Maintenance	2,000	2,000	2,000	2,000
Fence Repair	4,000	4,500	4,000	4,000
CEMETERY GENERAL EXPENSE		2,000	0	0
Total Capital Outlay	14,650	18,150	15,650	15,650

Comments
(Describe any significant changes from FY17 Budget amounts)

Town of Palmer
FY18 Budget Worksheet

	Budget FY 2015	Budget 2016	FY Budget 2017	FY Proposed FY2018
DPW Contract Services				
Contract	2,500	2,500	2,500	2,500
Total Services	2,500	2,500	2,500	2,500
UTILITIES(Hwy,Parks,Cem)				
Utilities	16,000	17,000	20,500	20,500
Total Utilities	16,000	17,000	20,500	20,500
CAPITAL OUTLAY				
Highway-Truck	43,000	43,000	0	0
Total Capital Outlay	43,000	43,000	0	0
OTHER CHARGES				
Stormwater Expense	2,500	2,500	4,000	30,700
Stormwater Coordinator				8,645
UST Inspections	1,000	1,000	1,000	2,000
Total Other Charges	3,500	3,500	5,000	41,345
DEPARTMENT TOTALS	1,336,795	1,468,819	1,485,171	1,672,309

Comments

(Describe any significant changes from FY17 Budget amounts)

Stormwater increase to cover sampling, inspection and repairs for new permit effective 7/1/17
UST increase needed for more annual testing

Town of Palmer
FY18 Budget Worksheet

DPW SALARIES

HIGHWAY DIVISION

JUSTIN BENOIT(40)
 MARK CASSAVANT(40)
 RAY CORRIVEAU(40)
 BRETT CROWTHER(40)
 Sr. Working Foreman (40)
 RON GRISWOLD(40)
 MICHAEL HERMANSON(40)
 RICH JOSEPHSON(40)
 JEFFREY PARDO(40)
 LYNN PARDO(32.5)
 JOSEPH ROLLINS(40)
 JOSEPH SAWICKI(40)
 WILLIAM WELLS(40)
 Asst. Ops Director(Sal)
 Gerald Skowronek(30%)

HIGHWAY TOTALS

GROUNDS DIVISION

MICHAEL SKOWRONEK(40)
 DAVID HANDZEL(40)
 JOSEPH COMEAU(40)
 CHAD BRADWAY (40)
 Seasonal On Call
 (24 weeks May-Oct-32 hrs. max/wk@\$12/hr.)
 Seasonal Labor
 (15 weeks-May-Sept.40hrs/wk@\$10./hr.)
 DPW Director Gerald Skowronek(30%)

Grounds Total

HGY-PARKS-CEM TOTALS

	HRLY	2% RAISE	TOTAL	WKLY
	20.2062	0.4041	20.6103	824.41
	20.2062	0.4041	20.6103	824.41
	21.0834	0.4217	21.5051	698.91
	19.5534	0.3911	19.9445	797.78
	23.2050	0.4641	23.6691	946.76
	19.5534	0.3911	19.9445	797.78
	20.5428	0.4109	20.9537	838.15
	22.2564	0.4451	22.7015	908.06
	20.4306	0.4086	20.8392	833.57
	16.6464	0.3329	16.9793	679.17
	19.2168	0.3843	19.6011	784.05
	23.2050	0.4641	23.6691	946.76
	19.5534	0.3911	19.9445	797.78
	30.2874	0.6057	30.8931	1235.72
				520.21
				12,433.53

552,628.13

Salary Total	Clothing	Longevity
43,034.36	600	
43,034.36	600	
36,483.35	600	
41,644.05	600	
49,421.08	600	350
41,644.05	600	
43,751.23	600	
47,400.79	600	
43,512.27	600	250
35,452.84		350
36,184.62	600	
49,421.08	600	350
41,644.05	600	
64,504.83		
27,154.96		
644,287.92	7200	1,300

Total
43,634.36
43,634.36
37,083.35
42,244.05
50,371.08
42,244.05
44,351.23
48,000.79
44,362.27
35,802.84
36,784.62
50,371.08
42,244.05
64,504.83
27,155.00
652,787.95

520.22

2,955.17

52,353.76	600	350
52,353.76	600	350
40,992.34	600	300
33,758.40	600	
10,000.00		
6,000.00		
27,155.48		
222,613.75	2,400	1,000
866,901.66	9,600	2,650

-
53,303.76
53,303.76
41,892.34
34,358.40
10,000.00
6,000.00
27,155.48
226,013.75
878,801.70

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for: Dept of Public Works WWTP & Sewers

	Budget FY 2015	Budget FY 2016	Budget FY 2017	Proposed FY 2018
Salaries				
Salary -Asst. Director	85,375	74,093	76,990	78,530
Hourly (9)	413,692	419,230	362,692	373,259
Overtime	60,000	65,000	65,000	70,000
Longevity	2,400	2,500	2,500	2,800
Contractual	6,000	6,000	6,000	6,000
DPW Director(40%)		12,990	35,496	36,206
Total Salaries	567,467	579,813	548,678	566,795
General Expenses				
Medical Supplies	1,500	1,500	2,000	2,500
Chemicals	175,000	185,000	185,000	185,000
Lab/NPDES Testing	35,000	35,000	35,000	35,000
Training	5,000	5,000	5,000	5,000
GIS	1,500	1,500	1,000	1,500
Total Expenses	218,000	228,000	228,000	229,000
Contract Services				
Maintenance	118,864	120,000	110,000	120,000
Pump Stations	30,000	35,000	30,000	35,000
RR Leases/Easements	8,000	8,000	8,000	8,000
Sludge Disposal	220,000	217,000	285,000	310,000
Nitrogen Study & Equipment	40,000	40,000	40,000	20,000
Total Contract Serv.	416,864	420,000	473,000	493,000
Utilities expense				
Electricity	175,000	180,000	185,000	185,000
Water	1,000	1,000	1,000	2,000
Phone/Computer	6,700	6,700	6,700	6,700
Fuel	65,000	65,000	65,000	65,000
Total Utilities Exp.	247,700	252,700	257,700	258,700
Capital Outlay				
MP Equipment(scum grinder)			17,000	
Replacement Generator @ PS#1		150,000		
Replacement Generator@ PS# 4 & PS# 5			90,000	
New Equipment, etc	230,000	120,000		
New Truck to replace 1999	32,000			
new pump station equipment(level control)	14,000		20,000	
Total Capital Outlay	276,000	270,000	127,000	0
Sewer Maintenance				
Truck Repair	10,000	10,000	10,000	15,000
Equipment Lease	0	0	0	0
Sewer Maintenance	60,000	60,000	60,000	60,000
Outside Contracting	32,096	35,000	35,000	35,000
Vactor Driver (1)	45,015	45,740	46,654	47,588
Grinder Pumps				
Total Sewer Main.	147,111	150,740	151,654	157,588
Sub-Total	1,873,142	1,901,253	1,786,032	1,705,083

Town of Palmer
FY18 Budget Worksheet

General Insurance			32,319	20,000	20,000	20,000
Health Care Insurance			115,000	128,366	135,812	137,600
Retirement Expenses			97,184	116,471	148,684	125,391
Medicare Insurance			8,049	8,049	8,049	8,049
Group Life Insurance			252	318	318	318
Unemployment Insurance			1,050	1,050	1,050	1,050
Operation-Maint Total			2,126,996	2,175,507	2,099,945	1,997,491
Capital Debt & Interest			21,105	20,205	19,418	18,720
	USTs					
		Principal	18,000	18,000	18,000	18,000
		Interest	3,105	2,205	1,418	720
CSO Project (50%)			296,072	291,147	291,482	293,165
	CSO Construction					
		Principal	109,495	112,391	115,002	119,613
		Interest & Admin Fee	20,976	18,628	16,267	13,762
CSO PHASE 4						
	Construction 50%	Principal	109,095	111,298	113,798	115,841
		Interest	42,647	40,442	38,195	35,901
		Admin Fees 50%	3,199	3,034	2,865	2,693
	CSO PHASE 4					
	Design 50%	Principal	3,693			0
		Interest	1,548			0
	Origin & Admin Fees 50%		116			0
	PHASE 3B- 2014					
		Principal	3,520	3,648	3,727	3,808
		Interest	1,658	1,587	1,514	1,439
		Admin Fees 50%	125	119	114	108
SEWER REHAB-CY 2014-2015-SRF FUNDED			139,132	157,675	304,104	400,073
	Design	Principal	28,000	25,000	20,000	20,000
		Interest	19,190	12,675	12,000	11,400
	Origination & Admin Fees					
	Construction	Principal			240,688	245,919
		Interest			110,409	114,189
	Origination & Admin Fees		91,942		41,007	8,565
	Debt Reserve Fund			120,000	-120,000	
DEPARTMENT TOTALS			2,583,305	2,644,534	2,714,949	2,709,449

Comments
(Describe any significant changes from FY17 Budget amounts)

Sludge removal has increased 45%
Sewer rehab-SRF project funded from FY 18 forward without debt reserve funds

Town of Palmer
FY18 Budget Worksheet

WWTP/Sewer Dept Salaries

	HRLY	2% RAISE	INCENTIVE	TOTAL	WKLY	Salary Total	Clothing	Longevity	Total
Mike Brawn-40hrs.	20.3800	0.4076	0.15	20.9376	837.50	43,717.71	600	300	44,617.71
Kenny Brodeur-40hrs.	20.3800	0.4076	0.15	20.9376	837.50	43,717.71	600		44,317.71
Joe Ferry-32.5hrs	18.0000	0.3600		18.3600	596.70	31,147.74	0	200	31,347.74
Kevin Jusko-40hrs.	24.1840	0.4837	0.40	25.0677	1,002.71	52,341.32	600	300	53,241.32
Dennis Moynahan-40hrs	21.4810	0.4296	0.15	22.0606	882.42	46,062.57	600	300	46,962.57
Ralph Zebrowski-40hrs.	23.1490	0.4630	0.50	24.1120	964.48	50,345.81	600	0	50,945.81
Jeff Turner-40hrs.	26.4510	0.5290	0.50	27.4800	1,099.20	57,378.28	600	300	58,278.28
Scott Williams-40hrs.	23.4050	0.4681	0.50	24.3731	974.92	50,891.03	600	250	51,741.03
Gerry Skowronek(40%)					693.60	36,205.92	600	350	37,155.92
Ken Lord-Salary					1504.40	78,529.68	600	300	79,429.68

Sewer Department

									-
Jim Sears-40hrs.	22.3440	0.4469		22.7909	911.64	47,587.36	600	200	48,387.36

Total WWTP Salary

				10,305.08		537,925.13	6,000	2,500	546,425.13
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Town of Palmer
FY18 Budget Worksheet

Palmer Public Library

	FY17 BUDGET	FY18 BUDGET	CHANGE FROM 2017	
			<u>\$ AMT</u>	%
Salaries				
Director	\$65,000.00	\$60,934.78	-\$4,065.22	-6.25%
¹ Assistant Director	\$0.00	\$44,778.07	\$44,778.07	100.00%
² Staff	\$411,885.15	\$390,896.15	-\$20,989.00	-5.10%
Total Salaries	\$476,885.15	\$496,609.00	\$19,723.85	4.14%
³ Library Collection	\$122,941.85	\$110,773.00	-\$12,168.85	-9.90%
Operations				
Electricity	\$39,658.00	\$45,000.00	\$5,342.00	13.47%
Heating Oil	\$6,496.00	\$7,684.00	\$1,188.00	18.29%
Water	\$1,720.00	\$1,648.00	-\$72.00	-4.19%
Telecommunications	\$1,100.00	\$1,100.00	\$0.00	0.00%
Postage & Postage Meter	\$2,000.00	\$2,000.00	\$0.00	0.00%
Furniture & Equipment	\$1,000.00	\$1,000.00	\$0.00	0.00%
Photocopier Lease & Supplies	\$2,864.00	\$2,864.00	\$0.00	0.00%
Building & Equip. Maint. & Supplies	\$19,900.00	\$10,000.00	-\$9,900.00	-49.75%
Automation & Technology	\$22,000.00	\$21,000.00	-\$1,000.00	-4.55%
⁴ Equipment Maintenance Contracts	\$15,565.00	\$18,443.00	\$2,878.00	18.49%
Training, Travel & Conferences	\$1,000.00	\$1,000.00	\$0.00	0.00%
Outsourced Cleaning Services	\$25,000.00	\$25,000.00	\$0.00	0.00%
TOTAL OPERATIONS	\$138,303.00	\$136,739.00	-\$1,564.00	-1.13%
Contracted Services				
Legal	\$5,000.00	\$5,000.00	\$0.00	0.00%
Accounting	\$3,400.00	\$3,450.00	\$50.00	1.47%
TOTAL CONTRACT SERVICES	\$8,400.00	\$8,450.00	\$50.00	0.60%
⁵ C/W MARS annual network fees	\$0.00	\$24,069.00	\$24,069.00	100.00%
Collection & Office Supplies	\$3,000.00	\$7,500.00	\$4,500.00	150.00%
TOTAL LIBRARY BUDGET	\$749,530.00	\$784,140.00	\$34,610.00	4.62%

¹ Assistant Director position filled in January 2017.
² Staff salaries line reduced by elimination of Librarian I position in May 2016.
³ FY18 Library Collection amount returns to mid-level compliance with the Materials Expenditure Requirement: 14.4% of the total municipal appropriation.
⁴ Corrections to FY17 contracts for HVAC control system (+\$1,743) and lawn care (+\$1,135)
⁵ C/W MARS fees left off FY17 budget in error because FY16 was paid in June 2016.

FY18 MAR is \$823,233.00

Town of Palmer
FY18 Budget Worksheet

Palmer Public Library					
FY18 Salaries est. 2% increase					
Position	Hourly	Weekly	Annualized	% increase	
Lib II	20.1630	\$705.70	\$36,837.71	2.00%	
Lib II	19.7676	\$691.87	\$36,115.41	2.00%	
Grad Lib II	21.2242	\$742.85	\$38,776.54	2.00%	
Lib II	20.1630	\$705.70	\$36,837.71	2.00%	
Lib Dir	33.3524	\$1,167.33	\$60,934.78	2.00%	
Bus Mgr	27.8203	\$973.71	\$50,827.68	2.00%	
Lib Asst	16.3200	\$212.16	\$11,074.75	2.00%	
Lib Asst	16.3200	\$261.12	\$7,311.36	2.00%	
Sen Lib IV	22.2854	\$779.99	\$40,715.37	2.00%	
Lib II	21.2242	\$742.85	\$38,776.54	2.00%	
Sen Lib IV	25.4140	\$889.49	\$46,431.38	0.00%	
Asst Dir	24.5091	\$857.82	\$44,778.07	2.00%	
Lib II	21.2242	\$742.85	\$38,776.54	2.00%	
Page	10.7473	\$161.21	\$8,415.16	2.00%	
	Totals	\$9,634.64	\$496,609.00	1.81%	
Salary Budgets					
	FY16 Budget	FY17 Budget	% increase	FY18 Budget	% increase
Director	\$59,547.00	\$65,000.00	9.16%	\$60,934.78	-6.25%
Asst Dir	\$53,155.00	\$0.00	NA	\$44,778.07	NA
Staff	\$341,683.00	\$411,885.15	20.55%	\$390,896.15	-5.10%
Total	\$454,385.00	\$476,885.15	4.95%	\$496,609.00	4.14%

Town of Palmer
FY18 Budget Worksheet

Hampden County Retirement

Assessments

	FY13	FY14		FY15		FY16		FY17		FY18	
Town	\$693,070.00	\$772,798.00	11.5%	\$795,151.00	2.9%	\$622,429.00	-21.7%	\$770,744.00	23.8%	\$955,595.00	24.0%
Schools	\$354,289.00	\$381,103.00	7.6%	\$409,863.00	7.5%	\$454,466.00	10.9%	\$469,000.00	3.2%	\$560,913.00	19.6%
Library	\$83,149.00	\$89,901.00	8.1%	\$82,395.00	-8.3%	\$70,796.00	-14.1%	\$116,016.00	63.9%	\$98,712.00	-14.9%
Subtotal	\$1,130,508.00	\$1,243,802.00	10.0%	\$1,287,409.00	3.5%	\$1,147,691.00	-10.9%	\$1,355,760.00	18.1%	\$1,615,220.00	19.1%
WWTP	\$101,225.00	\$93,810.00	-7.3%	\$97,184.00	3.6%	\$116,471.00	19.8%	\$150,574.00	29.3%	\$125,391.00	-16.7%
Total	\$1,231,733.00	\$1,337,612.00	8.6%	\$1,384,593.00	3.5%	\$1,264,162.00	-8.7%	\$1,506,334.00	19.2%	\$1,740,611.00	15.6%

Number of Employees Who are in Retirement System

Town				69		73	5.8%	64	-12.3%	72	12.5%
Schools				73		76	4.1%	73	-3.9%	71	-2.7%
Library				9		6	-33.3%	11	83.3%	9	-18.2%
WWTP				9		10	11.1%	11	10.0%	10	-9.1%

Regular Compensation for Employees Who are in Retirement System

Town				\$2,939,900.35		\$2,029,461.35	-31.0%	\$2,494,229.23	22.9%	\$3,121,530.92	25.2%
Schools				\$1,812,964.40		\$1,873,413.36	3.3%	\$1,832,890.80	-2.2%	\$2,015,168.47	9.9%
Library				\$366,541.24		\$289,463.72	-21.0%	\$455,607.62	57.4%	\$377,749.96	-17.1%
WWTP				\$426,926.05		\$483,177.29	13.2%	\$593,069.26	22.7%	\$478,806.07	-19.3%
Total				\$5,546,332.04		\$4,675,515.72	-15.7%	\$5,375,796.91	15.0%	\$5,993,255.42	11.5%

Number of Employees Who are not in Retirement System

Town				64		60	-6.3%	42	-30.0%	47	11.9%
Schools				13		11	-15.4%	14	27.3%	16	14.3%
Library				1		1	0.0%	0	n/a	2	n/a
WWTP				2		0	n/a	0	n/a	0	n/a

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Reserve Fund

Dept. #132

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Reserve Fund	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
Total	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Budget Worksheet for Town Reports

Dept. #195

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Town Report	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Total	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Budget Worksheet for Sealer

Dept. #244

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Stipend	\$ 2,750.00	\$ 2,750.00	\$ 3,000.00
Expense	\$ 250.00	\$ 250.00	\$ 250.00
Total	\$ 2,750.00	\$ 2,750.00	\$ 3,000.00

Comments

(Describe any significant changes from FY17 Budget amounts)

\$250 Increase in Sealer stipend amount

Town of Palmer
FY18 Budget Worksheet

Budget Worksheet for Valley Human Services

Dept. #523

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
VHS Expense	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Total	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Budget Worksheet for Forest Warden

Dept. #220

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Stipend	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Supply	\$ 100.00	\$ 100.00	\$ 100.00
Total	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00

Comments

(Describe any significant changes from FY17 Budget amounts)

Budget Worksheet for Emergency Management

Dept. #291

Expense Listing

<u>Expense Description</u>	<u>FY16 Amount</u>	<u>FY17 Amount</u>	<u>FY18 Proposed</u>
Stipend	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Supply	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00

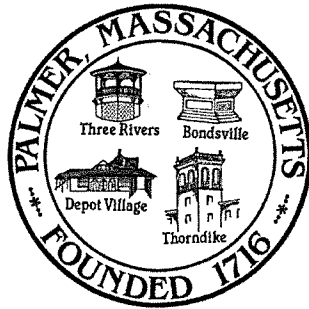
Comments

(Describe any significant changes from FY17 Budget amounts)



FISCAL YEAR 2018

**CAPITAL
IMPROVEMENT
PLAN**



TOWN OF PALMER

CAPITAL IMPROVEMENT PROGRAM

FIVE (5) YEAR PLAN

FY 2018 – FY 2022

FEBRUARY 28, 2017

*TOWN OF PALMER
CAPITAL IMPROVEMENT PROGRAM
FIVE (5) YEAR PLAN*

*FY 2018 – FY 2022
FEBRUARY 28, 2017*

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Town of Palmer

*Bondsville, Depot Village, Thorndike & Three Rivers
"The Town of Seven Railroads"*

John P. Kuzmiski, MBA
Chairman, Capital Improvement Program Committee

Palmer Town Building
4417 Main Street
Palmer, MA 01069
Tel: (413) 283-2602

February 28, 2017

Charles T, Blanchard
Town Manager
4417 Main Street
Palmer, MA 01069

Dear Mr. Blanchard;

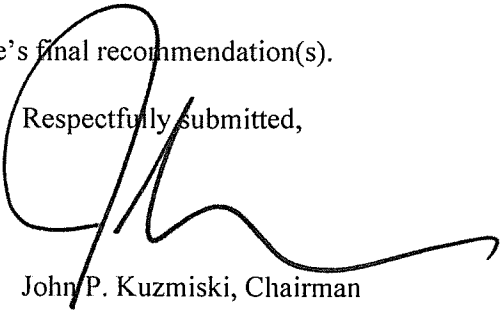
I am pleased to report that the Capital Improvement Program Committee met a total of five (5) times in recent months to continue the on-going process of identifying and prioritizing the capital needs of the Town of Palmer. In November 2016 all department/division heads were notified and reminded of the application process to be followed for submitting their capital project requests to the Committee. Public Works (Cemetery, Parks and Highway Divisions), Wastewater, Council on Aging and School Department all participated. Subsequent meetings were held with each department, during which presentations were made and additional information was gathered.

Any and all projects were considered by the Committee, which used a predetermined rating system to rank each project. Each project was eligible to receive a maximum score of fifty-five (55) points. These points were awarded based on the following six (6) categories: (a) Priority Classification; (b) Priority Ranking; (c) Expected Useful Life; (d) Effect on Operating and Maintenance Costs; (e) Effect on Town Revenue; and (f) Availability of State/Federal grants. The most points were awarded for projects that: (a) provided for public health and safety; (b) were legally required; (c) were the department head's highest priority; (d) had a useful life of twenty (20) or more years; (e) reduced operating costs; (f) increased Town revenue; and/or (g) were eligible for grant assistance.

Please pay special attention to the Appendix section(s). Appendix A contains the Committee's specific recommendations for FY 2018. Appendix B contains the Capital Improvement Program Municipal Project Summary Sheet and Five (5) Year Plan, that lists all of the projects that were submitted, their total cost and their average rank.

Thank you for the opportunity to submit our Committee's final recommendation(s).

Respectfully submitted,


John P. Kuzmiski, Chairman

*TOWN OF PALMER
CAPITAL IMPROVEMENT PROGRAM
FIVE (5) YEAR PLAN
FY 2018 – FY 2022
FEBRUARY 28, 2017*

FY 2018 Recommendation Summary The Capital Improvement Planning Committee (CIPC) believes that in a normal budget year the contribution to the Capital Improvement Stabilization Fund from the General Fund should be no less than \$200,000. A list of the Committee’s recommendations for FY 2018 totals a not to exceed cost of \$106,100 and can be found in Appendix A. Additional amounts coming from several other sources (i.e. FY17 “Free Cash”, FY18 General Fund operating budget, Special Revenue and WWTP (Operating and Surplus) accounts) in order to fund OMP Carpet replacement (\$150K Transfer), a new Exmark Lazer Mower (\$9.3K), two (2) Police Cars (\$80K), WWTP improvements (\$419K), and WI-FI (PHS & OMP only) at Palmer Public Schools (\$160K) contingent on receiving 70% eRate Grant funding, are also recommended.

Why Capital Planning? The Town of Palmer’s six (6) member Capital Improvement Planning Committee, comprised of the Town Manager, Police Chief, Public Works Director, Community Development Director, School Business Manager, and Director of Municipal Finance, submits an annual recommendation to the Town Council on the capital needs of the Town. It was organized in 2012, a time when the state was meeting its own fiscal challenges by cutting aid to cities and towns. The Town of Palmer has reached its levy limit under Proposition 2½ and does not have the option to raise whatever taxes are necessary to meet expenditure demands, so the Town must be both frugal and creative in balancing operating budgets. In some departments capital needs have been so neglected for such a long time that certain equipment no longer works and building maintenance and repairs are long overdue. It is the goal of the Capital Improvement Planning Committee (CIPC) to maintain an inventory of present equipment, develop a five (5) year plan for a regular replacement, and maintain Town buildings so that they remain free from as many health and safety problems as possible.

Prioritization of Capital Needs. The CIPC accepts applications and reviews requests for capital plan funding that meet several criteria. The Town’s policy, as stated in the annual audit report, has been to define a capital improvement as a tangible asset or project with an estimated useful life of at least

three (3) years and a cost of \$15,000 or more. In certain instances the CIPC will act on smaller requests. Among the items properly classified as capital improvements are:

- New public buildings, or additions to existing buildings, including land acquisition costs and equipment needed to furnish the new building or addition for the first time;
- Major alterations, renovations, or improvements to existing buildings that extend the useful life of the existing buildings by ten (10) years;
- Land acquisition and/or improvement, unrelated to a public building, but necessary for conservation or park and recreation purposes;
- Major equipment acquisition, replacement or refurbishment, including but not limited to vehicles, furnishings, and information technology systems' hardware and software;
- New construction or major improvements to the Town's physical infrastructure, including streets, sidewalks, storm water drains and the sanitary sewer system. Infrastructure improvements must extend the useful life of the infrastructure by at least ten (10) years to be appropriately classified as a capital improvement;
- A feasibility study, engineering design services, or consultant services which are ancillary to a future capital improvement project.

Successful capital planning facilitates postponing some capital expenditures in favor of others as part of the planning process. The CIPC has adopted the following guidelines for prioritizing capital projects, with examples listed in parentheses. The guidelines themselves are not necessarily listed in priority order:

- Imminent threat to health and safety of citizens, employees or property (police cruisers and radios);
- Maintenance and improvement of capital assets (major repairs of buildings, replacement of vehicles and equipment, park and play area renovations);

- Requirement of state or federal law (asbestos cleanup program mandated by federal law in 1986, removal of gas tanks, etc);
- Improvement of the infrastructure (streets and sidewalks, water and sewer programs);
- Improvement/maintenance of productivity (equipment replacement, computer hardware / software);
- Improvement of an overburdened situation (Police Station, Town Hall renovations, cemetery expansion program);
- Newly identified need (recreation fields);
- Priority assigned by Department (Very High, High, Medium, Low); and
- Consistency with and in furtherance of long-term planning objectives of the Town (Master Plan, Climate Action Plan, Historic Preservation Plan, etc.).

Sources of Funds for the projects recommended in the Five Year Capital Plan will come from the same sources as before: property taxes and other special purpose funds of the Town (i.e. Capital Improvement Stabilization Fund, “Sewer Surplus”), grant funds from the federal and state governments, and from unexpended balances from previously authorized capital projects. This plan for FY 2018 assumes a commitment of **\$106,100** from the Capital Improvement Stabilization Fund. Appendix B contains a list of all capital project/equipment requests, including those deferred to future years.

The Recommended Capital Plan

The total capital budget in any fiscal year is composed of direct cash expenditures for capital items, debt service (interest and principal) on all prior loans, lease purchase agreements and/or bonded expenditures, and the debt service on any new authorized and issued financing agreements, if any. The plan is organized into three categories of projects: major equipment (vehicles, technology, etc.), building needs, and facilities needs (road maintenance, parks, open space, etc.). The Capital Improvement Program Committee generally considers only those projects receiving an average rank of 28.0 and above.

Equipment. The CIP Committee highly recommends a total of **\$26,000** coming from the Capital Improvement Stabilization fund in FY 2018 for the purpose of replacing a twenty (20) year old Toro that still being used by the Public Works Department with a new Zero Turn Mower (\$26K). Equipment for the Wastewater Treatment Plant (i.e. Scum In-Line Grinder) should be acquired as needed, since funds for this purpose should be available upon passage of the FY 2018 Wastewater Budget. Using the Cemetery Perpetual Care account as a funding source, the Committee also recommends purchasing a new Exmark Lazer Mower (\$9.3K) for Cemetery maintenance.

Vehicles. A total of **\$35,000** from the Capital Improvement Stabilization fund in FY 2018 is also highly recommended for the purchase of (1) a new Ford F250 Pick Up Truck with Plow (\$35K) for the Public Works Department; and (2) the on-going replacement of police cruisers (\$80K) to be funded by a Police Budget line item in the General Fund operating budget, which has been the Town's past practice for approximately the last twenty (20) years.

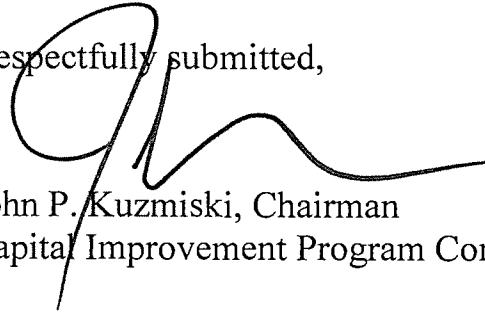
Buildings / Improvements. The CIPC also recommends that a total of **\$29,100** from the Capital Improvement Stabilization Fund be used for (1) Pointing the Exterior Brick at Memorial Hall (\$20K); and (2) Computer software for improved Cemetery record keeping (\$9.1K).

The Committee also recommends a second annual transfer from "free cash" in the amount of \$150,000 to fund replacing the carpet at Old Mill Pond Elementary School. Moving forward with upgrades to the present WI-FI capability (PHS & OMP only) at Palmer Public Schools at an estimated total cost of \$160,000 is also recommended, however the CIP Committees' recommendation is contingent upon receiving 70% of the required funding (\$112K) from an eRate Grant (presently applied for) with the 30% balance (\$48K) coming from "free cash."

Key Capital Planning Issues Going Forward. The Five (5) Year Capital Plan identifies many other capital improvement projects worthy of consideration. They are listed on the accompanying worksheet that can be found in Appendix B.

Finally, in recognition of those department/division heads, who prepared and submitted CIP applications; and especially to the members of the Capital Improvement Program Committee, who carefully considered and evaluated each request, a sincere “thank you.” For without their individual and collective participation, this document would not have been possible.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'John P. Kuzmiski', with a long horizontal flourish extending to the right.

John P. Kuzmiski, Chairman
Capital Improvement Program Committee

APPENDIX A

*CAPITAL IMPROVEMENT PROGRAM
RECOMMENDATIONS FY 2018*

**TOWN OF PALMER
CAPITAL IMPROVEMENT PROGRAM
RECOMMENDATIONS
FY 2018**

Capital Improvement Stabilization		+	-	Available
Account Transaction Activity				Balance
06/30/16	Ending Balance	\$ -	\$ -	\$ 170,887.66
7/1/2016	Transfer In from General Fund	125,000.00	-	295,887.66
	Interest Income to date in FY 2017	1,014.63	-	296,902.29
	Transfer Out - Res 2016-13 - Hwy Garage Doors	-	14,000.00	282,902.29
	Transfer Out - Res 2016-14 - Cemetery Backhoe	-	22,100.00	260,802.29
	Transfer Out - Res 2016-15 - 3/4 Ton P/U Truck	-	32,000.00	228,802.29
	Transfer Out - Res 2016-16 - Police Tasers	-	13,500.00	215,302.29
	Transfer Out - Res 2016-17 - Cafeteria Tables	-	24,000.00	191,302.29

Project Description		+	-	Available
Town				Balance
<hr/>				
	Town	\$ -	\$ -	\$ 191,302.29
1	Zero Turn Mower (Replaces 20 Year Old Toro) - Public Works	-	26,000.00	165,302.29
2	Computer Software - Cemetery	-	9,100.00	156,202.29
3	Point Exterior Brick (Memorial Hall) - Council on Aging	-	20,000.00	136,202.29
4	New Ford F250 Pick Up Truck w Plow - Public Works	-	35,000.00	101,202.29
			<u><u>\$ 90,100.00</u></u>	
<hr/>				
School				
5	OMP Kitchen Walk In Cooler	-	16,000.00	85,202.29
			<u><u>\$ 16,000.00</u></u>	
<hr/>				
Total			\$ 106,100.00	

APPENDIX B

*CAPITAL IMPROVEMENT PROGRAM
FIVE (5) YEAR PLAN
FY 2018 – FY 2022*

**FORM F
TOWN of PALMER
CAPITAL IMPROVEMENT PROGRAM
MUNICIPAL PROJECT SUMMARY**

						----- FIVE (5) YEAR CAPITAL IMPROVEMENT PROGRAM PLAN -----					
No.	Department	Project Description	Project No.	Rank	Total Estimated Expenditure	Recommended Funding Source	FY18	FY19	FY20	FY21	FY22
1	Police	Two (2) New Police Cruisers	17-21	---	400,000	General Fund Budget	80,000	80,000	80,000	80,000	80,000
2	Public Works	Zero Turn Mower (Replaces 20 Year Old Toro)	18-18	32.00	26,000	CI Stabilization	26,000				
3	Cemetery	Computer Software (Cemetery)	18-02	31.83	9,100	CI Stabilization	9,100				
4	Council on Aging	Point Exterior Brick (Memorial Hall)	17-01	28.67	20,000	CI Stabilization	20,000				
5	Public Works	New Ford F250 Pick Up Truck w Plow	18-16	28.17	35,000	CI Stabilization	35,000				
6	Cemetery	Exmark Lazer Mower	18-01	27.67	9,300	To Be Determined		9,300			
7	Public Works	Aera-Vator Turf Equipment	18-17	27.17	16,000	To Be Determined			16,000		
8	Cemetery	2001 Truck (w Dump Body) Replacement	17-06	26.17	50,962	To Be Determined					50,962
9	Public Works	New Bleachers at Legion Field	17-04	25.50	100,000	To Be Determined					100,000
10	Cemetery	Oak Knoll Cemetery Fence Repair	17-07	23.50	140,000	To Be Determined					140,000
11	Council on Aging	Update 2004 Feasibility Study for New Senior Center	17-02	22.00	15,000	To Be Determined					15,000
12	Public Works	Purchase R. Kelly Bldg. (Water Street)	18-15	21.50	100,000	To Be Determined					100,000
SUB-TOTAL MUNICIPAL					921,362		170,100	89,300	96,000	80,000	485,962
13	School	District WI-FI (CMS, PHS & OMP)	17-16, 17 & 18	33.83	215,000	Free Cash / eRate	48,000	112,000			55,000
14	School	OMP Classroom Carpet	16-12	32.50	150,000	Free Cash	150,000				
15	School	OMP Kitchen Walk In Cooler	18-13	30.67	16,000	CI Stabilization	16,000				
16	School	Security Monitoring System	18-10	29.00	325,000	To Be Determined			162,500	162,500	
17	School	PHS Central Office / Maintenance Staff	18-09	27.00	100,000	To Be Determined					100,000
18	School	PHS Pool Air & Fire Systems	18-11	26.17	110,000	To Be Determined		110,000			
19	School	CMS Fire System	18-03	26.00	325,000	To Be Determined					325,000
20	School	CMS Dish Area	18-07	24.33	20,000	To Be Determined					20,000
21	School	CMS Classroom Doors	18-04	24.33	50,000	To Be Determined					50,000
22	School	30 Passenger School Bus	18-12	24.33	60,000	To Be Determined				60,000	
23	School	CMS Energy & HVAC	18-08	23.33	300,000	To Be Determined					300,000
24	School	CMS Computer Lab Floor	18-05	23.17	25,000	To Be Determined					25,000
25	School	CMS Auditorium	18-06	22.50	275,000	To Be Determined					275,000
SUB-TOTAL SCHOOL					1,971,000		214,000	112,000	272,500	222,500	1,150,000
26	Wastewater	Replace Scum Concentrator	18-14	36.67	400,000	Wastewater Surplus		400,000			
27	Wastewater	Scum In-Line Grinder	17-09	35.33	19,000	Wastewater Budget	19,000				
28	Wastewater	Thorndike Street Syphon Replacement	17-10	34.00	3,000,000	Bond				1,500,000	1,500,000
29	Wastewater	Upper Thickener Room Roof Trusses (Lead Paint Removal)	17-11	31.17	750,000	Wastewater Surplus			750,000		
SUB-TOTAL WASTEWATER					4,169,000		19,000	400,000	750,000	1,500,000	1,500,000
TOTAL PROJECTS					7,061,362		403,100	601,300	1,118,500	1,802,500	3,135,962



FISCAL YEAR 2018

PALMER PUBLIC SCHOOL

BUDGET

Palmer Public Schools

Patricia Gardner
Superintendent of Schools

24 Converse Street, Suite 1
Palmer, Massachusetts 01069-1770
Telephone: (413) 283-2650
Facsimile: (413) 283-2655

Aaron Osborne
Business Manager

Cynthia Miller
Director of Special Services
Tel. (413) 283-2651

MEMORANDUM

TO: Palmer School Committee

FROM: Aaron Osborne, School Business Manager

DATE: February 27, 2017

SUBJECT: FY18 Palmer Schools Budget

Attached you will find a detailed budget for the 2017-18 school year. This budget attempts to responsibly manage the many challenges facing Palmer Public Schools within the bounds of guidance received from the town, indicating a budget increase of approximately \$264K over FY17, or a 1.7% increase. Thus, the budget is largely based in many variables we have little control over, including, but not limited to state funding issues, aging capital resources, increasing unfunded mandates, and a rapidly changing student population.

First and foremost, due to declining populations, Palmer will again receive only the minimum increase in Chapter 70 assistance of \$25 per student with some additional minor sums based on student population shifts; largely in English Language Learners, Special Education Services, and local economic conditions. The result is an increase in anticipated chapter 70 aid of only \$82,190, or 0.77%. The reality is that while enrollment has fallen over the past 20 years, the impact of student enrollment does not correlate in a linear fashion with budget needs. In a similar manner, a town needs to plow all of its roads in the winter regardless of the number of residents; if half the residents on a street move away, that road still needs to be plowed. With a budget weighted heavily in salaries and fixed costs increasing between 2 and 6 percent annually, this leaves the town expected to pick up an increasing share of the burden to fund Palmer's schools.

While in closing Converse Middle School there are some immediate savings in some staff attrition that will be captured, much of this move is based in cost and risk avoidance. As was shared, to remain a viable school for over 200 students, the Converse building needed in excess of a million dollars in capital improvements including fire alarms, security and health & safety updates. It should be noted that the school budget (like every town department budget), is an operating budget; it does not include funding for capital needs and the school lacks the ability to set aside funds or borrow of its own accord. With approximately \$100,000 available on a town-wide basis for capital needs this year, it became apparent that these essential improvements were untenable. By closing Converse, the schools can better utilize increasingly limited operating funds to maintain the Old Mill Pond and Palmer Middle-High School buildings.

Since education reform passed in 1993, schools have become the bearer of an immense number of unfunded mandates. Special education and service requirements, English Language Learners, No Child Left Behind mandates, standardized testing, and now homeless transportation have cut

enormous swaths in school budgets state- and nation-wide and ongoing interpretations further increase the impacts of the underlying legislation. While we actively embrace all children and will work tirelessly to meet their needs, the new CHD transitional housing facilities cause us considerable concern from a homeless transportation perspective. By law, when these families find a permanent residence, their students have the right to continue attending Palmer Public Schools until graduation or age 22 depending on circumstance, with Palmer Schools fiscally responsible for transportation costs. At present, this scenario involving CHD students represents an estimated \$30,000 expense in FY17 and we expect this to increase by at least 10% in each of the next 10 years. As we have shared in multiple instances, we welcome CHD and their students; however, there are simply budget implications to having any transitional housing facility in town.

While enrollment in Palmer Schools has dropped in the past 15 years, the population of enrolled students has changed dramatically. Students for whom English is a second language has risen from 2% to 5% (42 to 71 students), and economically disadvantaged students have risen from 22% to 38.9% (462 to 555 students). It is estimated that the added cost per ELL student is comparable to Special Education with costs for economically disadvantaged students at half that added cost. Thus, any prospective savings from reduced enrollment is largely absorbed through increased needs. While students with special needs have not risen at the same rate (18.8% to 19.5%), associated costs have risen at rates higher than the school as a whole, especially in transportation and out of district placements. Efforts continue at cost containment through collaborative transportation, alternative placements, and developing in-house programming.

In addition to these core funding challenges, there remain a number of items that impact this budget request as follows:

- At present, our Teacher contract includes a provision for each member to receive \$300 annually in professional development funds for courses that meet specific requirements. If all Teachers took the full amount, this would represent over \$30,000 in costs that were previously unbudgeted and the schools existing account structure included no line item for professional development. We have added this line item and budgeted \$12,000 to cover anticipated contractual professional development and \$5,000 in discretionary funds (both listed as line 2357-XXX-X, formal numbers to be added later) to meet district objectives.
- Special Education transportation costs (line 3300-400-1-13) have increased by more than \$150K which is alarming due to some specific placements and challenges with our current vendor. For example, we have 5 students riding to a single location at over \$87K in transportation and \$13K for a monitor, for a total cost in excess of \$100K. We are actively exploring alternatives.
- DESE testing requirements mandate a move to computer based testing by 2019, with transitional steps in 2017 and 2018. The back-end network requirements will likely be met through a network upgrade via the Capital Improvement Program using E-Rate funding. Nonetheless, there will be considerable costs for devices such as computers and tablets on which students will both prepare for and take these tests. \$20K has been added to this budget (line 2250-501-1) to help meet the technology equipment needs of this mandate.
- The district is exploring multiple software options and updates to replace outdated products or manual processes where technology can create considerable operational efficiencies. This is especially important in cases when we do not replace staff attrition; where we need to strive to do more with less. Examples include updates to our SchoolSpring account for hiring, modules for our Student Information system, and an integrated substitute/time management system. Our FundWare system has also exceeded end of life and it is becoming necessary to

either formally migrate to the town's Munis system through adding capacity or replacing this system altogether. We have budgeted \$22.5K (in line 2250-502-1) to support the most impactful or immediate of these needs.

- The district will also look to replace the need for a Title I position and provide service to more students by acquiring additional licenses for the Read 180 and Math 180 programs. These are software-based intervention systems that gauge individual student needs and provide activities and lessons designed to target and address those needs. The Read 180 program at Old Mill Pond has been highly successful and has enhanced the ability of interventionist teachers to support a larger cohort of students effectively. We have budgeted approximately \$70,000 for the necessary seats and licenses to add PMHS, expand to Math 180 at both schools, and offer training to staff.
- With the removal of CMS, the district will reallocate building staff as well as the existing cleaning contract to provide additional service to both PHS and OMP with the intent of creating cleaner and healthier learning environments for students. Additionally, one staff resignation in the custodial department (now 4110-101-1, formerly part of 4220-101-1) will not be replaced, resulting in net savings of approximately \$27K. These savings have been reallocated to support some of the items above.
- A "ghost" employee was discovered in PHS substitutes (line 2300-300-4) during the course of budget preparation and the funds have been reallocated. Additionally, this budget line is trending positively in FY17. Thus, we are able to reduce these lines a bit and reallocate the savings to help meet some of the needs outlined above.
- The Athletic Trainer has been elevated from a 0.25 contracted service to a full time regular staff position. In FY17, we are paying \$20,295 for this as a contracted service, which would result in over \$81,000 if we were to contract this as full-time hours with minimal flexibility. This serves multiple purposes, first and foremost ensuring that we have proper support at all games and that all injury (including concussion) protocols are followed. This will also enable the addition of a student internship program.

You will also note two major changes in funding allocations that have minimal impact the overall budget yet drastically change the presentation as follows:

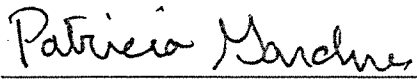
1. The reallocation of nearly all CMS budget lines to comparable lines within the PHS budget with some small totals variances due to consolidation of resources and timing. With the addition of CMS Library Books and Textbooks to PHS, it is clear that it does not make sense to purchase a considerable stock of new books until the existing inventories can be merged. We expect this can be completed during the course of FY18 to include recommendations for FY19 purchases. Other lines are largely kept whole with small variances where it was believed combined purchases may equate to less than the sum of both lines.
2. A major realignment of staff salary locations to both better demonstrate how staff are allocated to meet student needs and properly report expenditures to DESE. All special Education Teachers, Paras/Aides, and Nurses have been moved in the budget from Central Office to the schools they serve. Teachers have been broken out to properly demonstrate the work they perform; designated as either classroom teachers or specialists. Medical Therapeutic staff (Speech-Language Pathologists, Occupational Therapists, and Physical Therapists for example) have been pulled out of teacher salaries lines and are designated to proper budget lines. Some administrative positions have been more properly represented in terms of the work performed and location of such.

Finally, you will see some changes to various grants and revolving funds used to offset the budget. Circuit Breaker utilization has been increased to \$725K from \$675K as FY17

reimbursement came in at \$712K and if unused, this variance will need to be spent down. Additionally, with Out of District costs rising, we can safely presume that our reimbursement will trend somewhat higher. The budget for Title I is decreased by \$5K based on the FY17 allocation; however, we are exploring means to better utilize these funds. The 240 Grant is expected to remain stable while School Choice has been level budgeted pending final one-time move costs for CMS.

This budget is presented in consultation and partnership with the Town Administrator and Town Finance Director as to available funds and local economic realities. While additional funding will always be welcome and many gaps can surely be identified, we believe the priorities addressed in this budget maximize the available funding. We further understand the challenges being faced on all levels and intend to work collaboratively to meet the needs of the school as directed by the School Committee.

Submitted respectfully for your consideration on February 27, 2017.



Patricia Gardner
Patricia Gardner
Superintendent of Schools



Aaron Osborne
Aaron Osborne
School Business Manager

**PALMER PUBLIC SCHOOLS FY18
TOWN BUDGET SUMMARY REPORT**

	<u>Contractual</u>	<u>Line Items</u>	<u>Description</u>	<u>FY17</u>	<u>FY18 PROPOSAL</u>	<u>% Chng</u>
1	Salaries:	1200, 1400, 2100, 2200	Administration:	\$ 887,610	\$ 777,765	-12.4%
2		2305, 2310	Teachers:	\$ 8,741,761	\$ 8,020,295	-8.3%
3		2330	Aides & Paras:	\$ 833,039	\$ 882,324	5.9%
4		1200, 1400, 2100, 2200	Clerical:	\$ 418,930	\$ 420,323	0.3%
5		3200	Nurses:	\$ 168,871	\$ 188,653	11.7%
6		2320	Medical/Therapeutic:	\$ -	\$ 191,963	FY17=0
7		2700	Guidance	\$ -	\$ 551,457	FY17=0
8		2250	Technology:	\$ 160,638	\$ 160,680	0.0%
9		2325	Substitutes:	\$ 206,000	\$ 170,000	-17.5%
10		3300, 5550	Transportation	\$ 75,000	\$ 69,205	-7.7%
11		3510	Athletics	\$ -	\$ 187,536	FY17=0
12		3520	Extracurricular	\$ -	\$ 32,909	FY17=0
13		4220	<u>Maintenance:</u>	\$ 431,390	\$ 295,919	-31.4%
14		Total Salaries:		\$ 11,923,238	\$ 11,949,028	0.2%
15	Tuition-SPED:	9100-700-1-13	Public Schools:	\$ -	\$ 12,583	FY17=0
16		9200-700-1-13	Other States:	\$ 260,000	\$ 212,434	-18.3%
17		9300-700-1-13	Private Schools:	\$ 1,937,787	\$ 2,017,368	4.1%
18		9400-700-1-13	<u>Collaboratives:</u>	\$ -	\$ -	FY17=0
19		Total Tuition-SPED:		\$ 2,197,787	\$ 2,242,385	2.0%
20	Transportation:	3300-400-1	Regular Bus:	\$ 740,000	\$ 752,400	1.7%
21		3300-400-2	Homeless Transport	\$ 30,000	\$ 40,000	33.3%
22		3300-401-1-13	SPED Transportation:	\$ 310,900	\$ 437,387	40.7%
23		3300-400	Repairs & Maintenance	\$ 44,100	\$ 44,100	0.0%
24		3300-400-1-13	Parent Reimburse:	\$ 750	\$ 750	0.0%
25		3300-400-3	<u>Cougar's Den:</u>	\$ -	\$ -	FY17=0
26		Total Transportation:		\$ 1,125,750	\$ 1,274,637	13.2%
27	Utilities:	4120-600-1	Electric:	\$ 240,000	\$ 240,000	0.0%
28		4120-601-1	Heating Oil:	\$ 45,000	\$ 50,000	11.1%
29		4120-602-1	Natural Gas:	\$ 105,000	\$ 105,000	0.0%
30		4120-603-1	Telephone Service:	\$ 31,500	\$ 31,500	0.0%
31		4120-604-1	Rubbish Removal:	\$ 13,000	\$ 13,000	0.0%
32		4120-605-1	<u>Water:</u>	\$ 13,000	\$ 13,000	0.0%
33		Total Utilities:		\$ 447,500	\$ 452,500	1.1%
	Total Contract & Mandated					
35	Costs:	N/A	N/A	\$ 15,694,275	\$ 15,918,550	1.4%
	Discretionary Expenses:					
	Includes Contracted Services, Supplies, Textbooks,					
36	Equipment, Computers and Software:			\$ 1,276,339	\$ 1,361,064	6.6%
37	School Operating Expenses:			\$ 16,970,614	\$ 17,279,614	1.8%

**PALMER PUBLIC SCHOOLS FY18
TOWN BUDGET SUMMARY REPORT**

	<u>Contractual</u>	<u>Line Items</u>	<u>Description</u>	<u>FY17</u>	<u>FY18 PROPOSAL</u>	<u>% Chng</u>
	Grants/Revolving Used To Offset School Budget					
38	School Choice	School Choice	Receiving Tuition	\$ 90,000	\$ 90,000	0.0%
39	Title I Grant	305	Low Income Support	\$ 265,000	\$ 265,000	0.0%
40	240 IDEA Grant (SPED)	240	Special Ed Support	\$ 355,000	\$ 350,000	-1.4%
41	Circuit Breaker (SPED)	Circuit Breaker	Special Ed Reimbursemen	\$ 675,000	\$ 725,000	7.4%
42	Total Grants/Revolving			\$ 1,385,000	\$ 1,430,000	3.2%
43	Final School Operating Budget:			\$ 15,585,614	\$ 15,849,614	1.7%
	Additional School Department Expenses:					
44		Estimates:	1A. Health Ins:	\$ 2,511,895	\$ 2,606,672	*7%
45			1B: Ret. Health Ins:	\$ 887,653	\$ 913,133	*7%
46			1C: Cafeteria Ins	\$ 156,000	\$ 166,920	*7%
47			2. County Retire:	\$ 460,000	\$ 473,800	*3%
48			3. Medicare:	\$ 175,000	\$ 180,250	*
49			4. Unemployment Ins:	\$ 10,000	\$ 10,300	*
50			5. Workers Comp	\$ 100,000	\$ 103,000	*
51			6. General Liability	\$ 100,000	\$ 103,000	*
52			7. Group Life Ins.	\$ 6,400	\$ 6,592	*
53			Total Add. Expenses:	\$ 4,406,948	\$ 4,563,668	
						* Estimated
52	Total School Department Budget:			\$ 19,992,563	\$ 20,413,282	2.1%
	FY18 CH70	\$ 10,814,050	<p>Note: These figures are based on Cherry Sheet estimates. Prior year's Charter Out was approx \$45K. This is a broad estimate based upon the opening of a Charter school at Sturbridge Village. There are multiple Charter Schools of similar distance and these have had minimal impact. However, some cascading Choice increases may occur as a result. This Charter increase represents 15 students across 4 grades, or less than 4 students per grade on average; not enough to realistically decrease staff.</p>			
	(+) Charter Reimb	\$ 154,985				
	(-) Public Choice	\$ (516,753)				
	(-) Charter	\$ (263,642)				
	Net State Aid	\$ 10,188,640				
			Total School Budget	\$ 19,992,563	\$ 20,413,282	
			(-) Net State Aid	\$ (10,201,860)	\$ (10,188,640)	
			Town Expense	\$ 9,790,703	\$ 10,224,642	4.43%

**PALMER PUBLIC SCHOOLS
2018 BUDGET SUMMARY REPORT**

<u>Locations:</u>	<u>DESCRIPTION</u>	<u>2017 Budget</u>	<u>2018 Request</u>	<u>Over/(Under) FY17</u>
Central Office	Districtwide Expenses	\$ 8,526,908	\$ 6,002,555	\$ (2,524,353)
Elementary School	Old Mill Pond Expenses	\$ 3,216,902	\$ 4,841,531	\$ 1,624,629
Middle School	Converse Middle School Expenses	\$ 1,832,637	\$ -	\$ (1,832,637)
High School	Palmer High School Expenses	\$ 3,394,167	\$ 6,435,528	\$ 3,041,360

Note: Large year-to-year variances between Schools and Central Office are due to a shift in how employees are shown and reported. This more closely mirrors the reporting structure within the district as well as where employees are physically located. This is largely a "paper" shift and all changes are annotated within the detail pages of this document.

Total District Expenses	\$ 16,970,614	\$ 17,279,614
Net Increase/(Decrease)		\$ 309,000
Percent Change		1.8%

<u>Additional Sources:</u>	<u>FY17 Amount:</u>	<u>FY18 Amount:</u>
Circuit Breaker:	\$ 675,000	\$ 725,000
Title I Salaries	\$ 265,000	\$ 265,000
240 Grant Salaries	\$ 355,000	\$ 350,000
School Choice	\$ 90,000	\$ 90,000
Total Additional Sources	\$ 1,385,000	\$ 1,430,000
FY18 Net School Budget:		\$ 15,849,614
FY17 Net Approved Budget:		\$ 15,585,614
Dollar Change:		\$ 264,000
Percent Change		1.7%

Town Planned Increase:		\$ 264,000
Town Planned Budget:		\$ 15,849,614
Budget Gap:		\$ 0

**PALMER PUBLIC SCHOOLS
2018 BUDGET SUMMARY REPORT**

Insurance/Other Cost Estimates:	FY17 Amount:	FY18 Amount:
Active Employee Health Insurance	\$ 2,511,895	\$ 2,606,672
Retired Health Insurance	\$ 887,653	\$ 913,133
Cafeteria Insurance	\$ 156,000	\$ 166,920
County Retirement	\$ 460,000	\$ 473,800
Medicare	\$ 175,000	\$ 180,250
Unemployment Insurance	\$ 10,000	\$ 10,300
Workers' Compensation	\$ 100,000	\$ 103,000
General Liability	\$ 100,000	\$ 103,000
Group Life Insurance	\$ 6,400	\$ 6,592
Total Additional Expenses:	\$ 4,406,948	\$ 4,563,668
TOTAL SCHOOL DEPARTMENT BUDGET	\$ 19,992,563	\$ 20,413,282
DOLLAR CHANGE		\$ 420,719
Percent Change		2.10%

**PALMER PUBLIC SCHOOLS
FY18 PROPOSED BUDGET - CENTRAL OFFICE**

Func	Obj	Loc	Sub	Description	FY2017	FY2018	\$ CHANGE	% CHANGE	NOTES:
1100	100	1		SC Salaries - Secretary		\$ 5,000	\$ 5,000	FY17=0	Prev in Maintenance - for meeting minutes
1100	100	1		SC Stipend	\$ 6,000	\$ 6,000	\$ -	0.0%	For SC Members
1100	500	1		SC Office Supplies	\$ 3,000	\$ 3,000	\$ -	0.0%	
1100	500	1		SC Other Exp	\$ -	\$ 5,000	\$ 5,000	FY17=0	MASC Membership - prev unbudgeted
1100 Total School Committee:					\$ 9,000	\$ 14,000	\$ 5,000	55.6%	
1200	100	1	1	Superintendent Prof Sal	\$ 134,420	\$ 137,920	\$ 3,500	2.6%	
1200	100	1	2	Superintendent Clerical Sal	\$ 58,098	\$ -	\$ (58,098)	-100.0%	Moved to Business Office
1200 Total Superintendent 's Office					\$ 192,518	\$ 137,920	\$ (54,598)	-28.4%	
1400	200	1	1	Business Office Prof Sal	\$ 98,678	\$ 109,020	\$ 10,342	10.5%	Change in Staff
1400	200	1	2	Business Office Clerical Sal	\$ 74,984	\$ 156,900	\$ 81,916	109.2%	From supt, Maint Admin Eliminated below
1400	400	1		Contr Serv	\$ 61,750	\$ 61,750	\$ -	0.0%	See attached summary of included costs
1400	500	1		Supplies: Office	\$ 2,650	\$ 2,650	\$ -	0.0%	General Supplies
1400	600	1		Advertising & Legal	\$ 6,500	\$ 6,500	\$ -	0.0%	Newspaper Ads & SchoolSpring
1410 Total Business Office					\$ 244,562	\$ 336,820	\$ 92,258	37.7%	
1400	401	1		Legal Expenses	\$ 16,500	\$ 16,500	\$ -	0.0%	
1430 Total Legal Expenses					\$ 16,500	\$ 16,500	\$ -	0.0%	
2110	100	1		SPED Prof Sal	\$ 97,140	\$ 98,381	\$ 1,241	1.3%	
2110	100	2		SPED Clerical Sal	\$ 64,655	\$ 65,948			
2110	600	1		Mileage Reim.	\$ 1,500	\$ 1,500	\$ -	0.0%	
2110 Total SPED Curriculum Directors					\$ 163,295	\$ 165,829	\$ 1,241	0.8%	
2250	200	1		Technology Other Salaries	\$ 160,638	\$ 160,680	\$ 42	0.0%	
2250	400	1		Contr Serv	\$ -	\$ -	\$ -	FY17=0	
2250	401	1		Support	\$ -	\$ -	\$ -	FY17=0	
2250	500	1		Supplies	\$ 5,000	\$ 5,000	\$ -	0.0%	
2250	501	1		Hardware	\$ 70,300	\$ 90,300	\$ 20,000	28.4%	For Computer-Based Testing
2250	502	1		Software	\$ 67,000	\$ 89,500	\$ 22,500	33.6%	Added for multiple operational efficiency projects.
2250	600	1		Other Hardware & Software	\$ -	\$ -	\$ -	FY17=0	
2250 Total Building Technology					\$ 302,938	\$ 345,480	\$ 42,542	14.0%	
2110	101	1		Sals: SPED Teachers	\$ 1,822,247	\$ -	\$ (1,822,247)	-100.0%	

**PALMER PUBLIC SCHOOLS
FY18 PROPOSED BUDGET - CENTRAL OFFICE**

2110	102	1		Sals: Tutors	\$ 10,000	\$ 10,000	\$ -	0.0%	
2110	102	1		Sals: Summer	\$ 20,000	\$ 20,000	\$ -	0.0%	
2300 Teacher Salaries					\$ 1,852,247	\$ 30,000	\$ (1,822,247)	-98.4%	
2400	400	1	13	Cont. Serv.: Sped	\$ 215,740	\$ 215,740	\$ -	0.0%	
2400				Cont. Serv.: ELL	\$ -	\$ 15,000	\$ 15,000		
2400 Contracted Services					\$ 215,740	\$ 230,740	\$ 15,000	7.0%	
2110	300	1	13	Sal: Substitutes	\$ 6,000	\$ -	\$ (6,000)	-100.0%	All substitutes moved to Schools
2325 Substitutes Salaries					\$ 6,000	\$ -	\$ (6,000)	-100.0%	
2110	301	1	13	Sal: Paras/Aides	\$ 718,920	\$ -	\$ (718,920)	-100.0%	
2330 Paras/Aides Salaries					\$ 718,920	\$ -	\$ (718,920)	-100.0%	
2357				Contractual Prof Dev	\$ -	\$ 12,000	\$ 12,000	FY17=0	Previously Unbudgeted - Per Article XVIII
2357				Prof Dev - Other		\$ 5,000	\$ 5,000		Previously unbudgeted but necessary
2357 Professional Development					\$ -	\$ 17,000	\$ 17,000	FY17=0	
3200				Nurse Salaries	\$ 168,871	\$ -	\$ (168,871)	-100.0%	Nurses moved to schools; Subs removed
3200	400	1		Cont Svc (Physician)	\$ 3,000	\$ 5,800	\$ 2,800	93.3%	\$2,800 from PHS 3200-400
3200 Health Service					\$ 171,871	\$ 5,800	\$ (166,071)	-96.6%	
3300	400	1		Regular Transportation	\$ 740,000	\$ 752,400	\$ 12,400	1.7%	Contract Renewal
3300	400	1		Homeless Transportation	\$ 30,000	\$ 40,000	\$ 10,000	33.3%	
3300	400	1	13	SPED Transportation	\$ 310,900	\$ 437,387	\$ 126,487	40.7%	FY17 adjusted down \$25K (no reason found)
3300	101	1	13	Trans: Sals	\$ 75,000	\$ 69,205	\$ (5,795)	-7.7%	
3300	400	1	13	Service & Maintenance	\$ 34,100	\$ 44,100	\$ 10,000	29.3%	
3300	401	1	13	Parent Transportation	\$ 750	\$ 750	\$ -	0.0%	
3300 District Transportation					\$ 1,190,750	\$ 1,343,842	\$ 153,092	12.9%	
3520	101	1		Sal: Dare & Safety Officer	\$ 18,940	\$ 19,835	\$ 895	4.7%	Based on letter from PD
3600 School Security					\$ 18,940	\$ 19,835	\$ 895	4.7%	
4110	101	1		Sal: Custodial	\$ -	\$ 115,511	\$ 115,511	FY17=0	Formerly included in Maintenance
4110	301	1		Sal: Summer	\$ 5,000	\$ 6,035	\$ 1,035	20.7%	For additional move help
4110	303	1		Sal: Overtime	\$ 4,000	\$ 4,000	\$ -	0.0%	
4110	400	1		Contr. Services	\$ 105,000	\$ 105,000	\$ -	0.0%	

**PALMER PUBLIC SCHOOLS
FY18 PROPOSED BUDGET - CENTRAL OFFICE**

4110	500	1		Supplies	\$ 31,000	\$ 31,000	\$ -	0.0%	
4110	501	1		Equipment: Non-Instruct.	\$ 750	\$ 750	\$ -	0.0%	
4110 Custodial Services					\$ 145,750	\$ 262,296	\$ 116,546	80.0%	
4120	601	1		Heating Oil	\$ 45,000	\$ 50,000	\$ 5,000	11.1%	For Presumed price increases
4120	602	1		Natural Gas	\$ 105,000	\$ 105,000	\$ -	0.0%	
4120 Heating of Buildings					\$ 150,000	\$ 155,000	\$ 5,000	3.3%	
4120	600	1		Electric	\$ 240,000	\$ 240,000	\$ -	0.0%	
4120	603	1		Maint. Agreement Phone	\$ 31,500	\$ 31,500	\$ -	0.0%	
4120	604	1		Water Usage	\$ 13,000	\$ 13,000	\$ -	0.0%	
4120	605	1		Rubbish Removal	\$ 13,000	\$ 13,000	\$ -	0.0%	
4130 Utility Services					\$ 297,500	\$ 297,500	\$ -	0.0%	
4220	101	1		Sal: Maintenance	\$ 431,390	\$ 180,407	\$ (250,983)	-58.2%	To Custodial (4110) plus cut 1 FTE
4220	400	1		Repairs	\$ 30,000	\$ 30,000	\$ -	0.0%	
4220	401	1		Extraordinary Repairs	\$ 120,000	\$ 120,000	\$ -	0.0%	
4220	500	1		Supplies	\$ 50,000	\$ 50,000	\$ -	0.0%	
4220	600	1		Mileage Reim.	\$ 1,200	\$ 1,200	\$ -	0.0%	
4220 Building Maintenance					\$ 632,590	\$ 381,607	\$ (250,983)	-39.7%	
5550				Crossing Guard Salaries	\$ -	\$ -	\$ -	FY17=0	
5550 Crossing Guards					\$ -	\$ -	\$ -	FY17=0	
9100	700	1	13	Tuition: Public Schools	\$ -	\$ 12,583	\$ 12,583	FY17=0	
9200	700	1	13	Tuition: Other States	\$ 260,000	\$ 212,434	\$ (47,566)	-18.3%	
9300	700	1	13	Tuition: Private Schools	\$ 1,937,787	\$ 2,017,368	\$ 79,581	4.1%	
9400	700	1	13	Tuition: Collaborative	\$ -	\$ -	\$ -	FY17=0	
9000 OOD Tuition					\$ 2,197,787	\$ 2,242,385	\$ 44,598	2.0%	
TOTAL OLD DISTRICTWIDE					\$ 8,526,908	\$ 6,002,555	\$ (2,525,646)	-29.6%	

**FY 18 CENTRAL OFFICE ADMINISTRATION
SALARIES**

<u>Position:</u>	<u>Employee:</u>	<u>FY18 Hrs/ Step</u>	<u>Hourly Rate</u>	<u>Days Worked</u>	<u>FY18 Base Sal</u>	<u>Longev Pay</u>	<u>Other/ Stipend</u>	<u>FY18 Total</u>	<u>Notes/ Comments</u>
1100 School Committee Clerical Sal									
School Comm Secretary					\$ 5,000			\$ 5,000	Primary position = Transportation
	Total 1100 Clerical Sal							\$ 5,000	
1200 Superintendent's Office Prof Sal									
Superintendent					\$ 136,000		\$ 1,920	\$ 137,920	Estimated Sal - TBD
	Total 1200 Prof Sal							\$ 137,920	
1410 Business Office Prof Sal									
Business Manager					\$ 107,100		\$ 1,920	\$ 109,020	Assumed 2%
	Total 1410 Prof Sal							\$ 109,020	
1410 Business Office Clerical Sal									
Transport					\$ 51,000			\$ 52,648	
Accounts Payable					\$ 45,000			\$ 45,000	Move from SS
Facilities & Support					\$ 58,852	\$ 400		\$ 59,252	
Payroll					\$ 40,000				
	Total 1410 Clerical Sal							\$ 156,900	
2100 Special Ed Services Prof Sal									
Director					\$ 97,631		\$ 750	\$ 98,381	
	Total 2100 Prof Sal							\$ 98,381	
2100 Special Ed Services Clerical Sal									
Medicaid Clerk					\$ 33,308			\$ 33,308	
Admin Ast/Registrar					\$ 32,640			\$ 32,640	To Biz Office
	Total 2100 Clerical Sal							\$ 65,948	
2250 TECHNOLOGY DEPARTMENT (Report to 1400)									
Lead Tech Coordinator					\$ 60,000	\$ 400	\$ 780	\$ 60,400	
Tech Coordinator					\$ 56,500		\$ 780	\$ 57,280	In place of Director
Data Coordinator					\$ 42,000			\$ 42,000	
SB Report Card OT					\$ 1,000			\$ 1,000	

**FY 18 CENTRAL OFFICE ADMINISTRATION
SALARIES**

<u>Position:</u>	<u>Employee:</u>	<u>FY18 Hrs/ Step</u>	<u>Hourly Rate</u>	<u>Days Worked</u>	<u>FY18 Base Sal</u>	<u>Longev Pay</u>	<u>Other/ Stipend</u>	<u>FY18 Total</u>	<u>Notes/ Comments</u>
	Total 2250 Sal							\$ 160,680	
3200 Nursing Prof Sal									
Nurse Subs					\$ -			\$ -	2 Nurses per building, unnecessary
	Total 3200 Prof Sal							\$ -	
3300 Transportation Sal									
Van Driver		6	\$ 14.03	181	\$ 15,231			\$ 15,231	
Van Driver		6	\$ 13.52	181	\$ 14,677			\$ 14,677	
Van Driver		6	\$ 12.75	181	\$ 13,847			\$ 13,847	
Van Monitor		6	\$ 11.22	181	\$ 12,185			\$ 12,185	
Van Monitor		6	\$ 11.22	181	\$ 12,185			\$ 12,185	
Driver/Monitor Subs		6	\$ 12.00	15	\$ 1,080			\$ 1,080	
	Total 3300 Sal							\$ 69,205	
4100 CUSTODIAL									
Custodian PHS		0	\$12.70	261	\$ -			\$ -	Eliminate for loss of CMS
Custodian OMP		8	\$12.70	261	\$ 26,518			\$ 26,518	
Custodian Float		8	\$15.36	261	\$ 32,072	\$ 400	\$ 400	\$ 32,472	
Custodian PHS		8	\$14.57	261	\$ 30,422			\$ 30,422	
Custodian OMP		8	\$12.50	261	\$ 26,100			\$ 26,100	
	Total 4110 Sal							\$ 115,511	
4220 MAINTENANCE									
Director				261	\$ 85,884			\$ 85,884	
Admin Assistant				261	\$ 10,000	\$ 1,000	\$ 1,000	\$ 11,000	Retirement 9/2017
Maint DW		8	\$20.20	261	\$ 42,178	\$ 400	\$ 400	\$ 42,578	
Maint PHS		8	\$19.61	261	\$ 40,946			\$ 40,946	
	Total 4220 Sal							\$ 180,407	

**FY 18 CENTRAL OFFICE ADMINISTRATION
SALARIES**

<u>Position:</u>	<u>Employee:</u>	<u>FY18 Hrs/ Step</u>	<u>Hourly Rate</u>	<u>Days Worked</u>	<u>FY18 Base Sal</u>	<u>Longev Pay</u>	<u>Other/ Stipend</u>	<u>FY18 Total</u>	<u>Notes/ Comments</u>
5550 CROSSING GUARDS									
crossing guard		1	\$25.00	181	\$ -			\$ -	Eliminated
crossing guard		1	\$25.00	181	\$ -			\$ -	Eliminated
	Total 5550 Sal							\$ -	
	Total Districtwide Salaries							\$ 1,098,973	

PALMER PUBLIC SCHOOLS
FY18 PROPOSED BUDGET - OLD MILL POND SCHOOL

Func	Obj	Loc	Sub	Description	FY2017	FY2018	\$ CHANGE	% CHANGE	NOTES/COMMENTS
2200	100	2		Administration	\$ 183,788	\$ 166,274	\$ (17,514)	-9.5%	Staffing Change
2200	200	2		Sal: Clerical	\$ 71,928	\$ 97,712	\$ 25,784	35.8%	Added Admin Asst FY17
2200	400	2		Service Contracts	\$ 1,500	\$ -	\$ (1,500)	-100.0%	Moved to 2400-501-2 (Inst Supplies)
2200	500	2		Supplies: Office	\$ 7,650	\$ 7,650	\$ -	0.0%	
2210 School Leadership - Building					\$ 264,866	\$ 271,636	\$ 6,770	2.6%	
2300	101	2		Sal: Elementary	\$ 2,569,350	\$ -	\$ (2,569,350)	-100.0%	
2305				Sal Classroom Reg Ed	\$ -	\$ 2,385,670	\$ 2,385,670	FY17=0	
2305				Sal Classroom SPED	\$ -	\$ 167,384	\$ 167,384	FY17=0	
2305 Classroom Teachers					\$ 2,569,350	\$ 2,553,054	\$ (16,296)	-0.6%	
2310				Sal Specialists Reg Ed	\$ -	\$ 253,906	\$ 253,906	FY17=0	Formerly in Sal Reg Ed (2305, above)
2310				Sal Specialists SPED	\$ -	\$ 597,985	\$ 597,985	FY17=0	Formerly Districtwide
2310 Specialist Teachers					\$ -	\$ 851,891	\$ 851,891	FY17=0	
2320				Sal: Medical/Therapeutic		\$ 191,963	\$ 191,963	FY17=0	Formerly in Districtwide Teachers
2320 Medical/Therapeutic					\$ -	\$ 191,963	\$ 191,963	FY17=0	
2300	300	2		Sal: Substitutes	\$ 80,000	\$ 75,000	\$ (5,000)	-6.3%	
2325 Substitute Teachers					\$ 80,000	\$ 75,000	\$ (5,000)	-6.3%	
2300	301	2		Sal: Building Aides Reg Ed	\$ 55,958	\$ 34,655	\$ (21,303)	-38.1%	Para redesignated Library Aide
2300	301	2		Sal: Building Aides SPED	\$ -	\$ 412,387			Formerly Districtwide
2330 Paras/Instructional Aides					\$ 55,958	\$ 447,042	\$ (21,303)	-38.1%	
2340	101	2		Sal: Library Aide	\$ -	\$ 29,226	\$ 29,226	FY17=0	Redesignated Paras - Security
2340	400	2		Contractual	\$ 1,500	\$ 1,190	\$ (310)	-20.7%	Follett annual support
2340	500	2		Supplies	\$ 500	\$ 600	\$ 100	20.0%	
2340	501	2		Equipment	\$ 2,000	\$ 2,200	\$ 200	10.0%	Added 2 Projectors
2340	510	2		Periodicals	\$ 448	\$ -	\$ (448)	-100.0%	Unneeded - electronic
2340	512	2		Library Books	\$ 2,200	\$ 2,000	\$ (200)	-9.1%	

**PALMER PUBLIC SCHOOLS
FY18 PROPOSED BUDGET - OLD MILL POND SCHOOL**

2340	514	2		Nonprint Resources	\$ 400	\$ 400	\$ -	0.0%	
2340	515	2		Database Licensing	\$ 200	\$ 200	\$ -	0.0%	
2340	516	2		A V	\$ 250	\$ 500	\$ 250	100.0%	Cost & # of projector bulbs
2340 Library/AV/Media					\$ 7,498	\$ 36,316	\$ 28,818	384.3%	
2400	500	2		Textbooks	\$ 34,750	\$ 34,750	\$ -	0.0%	
2400	501	2		Supplies	\$ 31,750	\$ 31,750	\$ -	0.0%	
2410 Textbooks & Related Media					\$ 66,500	\$ 66,500	\$ -	0.0%	
2400	600	2		Equipment	\$ 10,000	\$ 10,000	\$ -	0.0%	
2420 Instructional Equipment					\$ 10,000	\$ 10,000	\$ -	0.0%	
2455	XXX	X		Instructional Software	\$ -	\$ 14,800	\$ 14,800	FY17=0	From Textbooks (2400-500-2)
2455 Instructional Software					\$ -	\$ 14,800	\$ 14,800	FY17=0	
2700	101	2		Sal: Guidance	\$ 160,330	\$ 238,564	\$ 78,234	48.8%	1 Guidance from PMHS
2700	500	2		Supplies: Office	\$ 1,000	\$ 700	\$ (300)	-30.0%	
2710 Guidance & Adjustment					\$ 161,330	\$ 239,264	\$ 77,934	48.3%	
3200				Nurse Prof Salaries	\$ -	\$ 64,444	\$ 64,444	FY17=0	Previously Districtwide
3200				Nurse Other Salaries	\$ -	\$ 18,222	\$ 18,222	FY17=0	Added FY17 Post Budget
3200	400	2		Medical: Cont Services	\$ 150	\$ 150	\$ -	0.0%	
3200	500	2		Supplies: Medical	\$ 1,250	\$ 1,250	\$ -	0.0%	
3200 Medical/Health Services					\$ 1,400	\$ 84,066	\$ 82,666	5904.7%	
TOTAL OLD MILL POND					\$ 3,216,902	\$ 4,841,531	\$ 1,212,242	37.7%	

**FY 18 OLD MILL POND
SALARIES**

Position:	Employee:	Hours/ Column COL	Rate/ Step	Hourly Stipend	Days Worked/ FTE:	Base Salary:	Longev Pay	Other/ Stipend	FY18 Total Pay	Notes/Comments
2200 Building Leadership										
Principal						\$ 101,274			\$ 101,274	
Assistant Principal						\$ 65,000			\$ 65,000	Assumes License
	Total 2200 Prof Sal								\$ 166,274	
2200 Clerical :										
Office Manager		7	\$28.75		210	\$ 42,257	\$ 1,000		\$ 43,257	
Secretary		7	\$18.65		206	\$ 26,900	\$ 800		\$ 27,700	
Secretary		7	\$17.63		206	\$ 25,429			\$ 25,429	
Sub-Calling Stipend					181	\$ 1,326			\$ 1,326	
	Total 2200 Clerical Sal								\$ 97,712	
2305 Classroom Teachers - Reg Ed:										
Kindergarten		M+15	13		1.0	\$ 73,658	\$ 900		\$ 74,558	
Kindergarten		B	7		1.0	\$ 51,452			\$ 51,452	
Kindergarten		M+30	13		1.0	\$ 75,361	\$ 700		\$ 76,061	
Kindergarten		B	12		1.0	\$ 64,338			\$ 64,338	
Kindergarten		M	3		1.0	\$ 50,664			\$ 50,664	
Kindergarten		M	13		1.0	\$ 72,232			\$ 72,232	
Grade 1		B	6		1.0	\$ 50,054			\$ 50,054	
Grade 1		M	3		1.0	\$ 50,664			\$ 50,664	
Grade 1		M+15	13		1.0	\$ 73,658	\$ 700		\$ 74,358	
Grade 1		M	13		1.0	\$ 72,232			\$ 72,232	
Grade 1		M	3		1.0	\$ 50,664			\$ 50,664	
Grade 2		B+15	6		1.0	\$ 51,258			\$ 51,258	
Grade 2		M+15	13		1.0	\$ 73,658	\$ 1,000		\$ 74,658	
Grade 2		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
Grade 2		B+45	13		1.0	\$ 71,492	\$ 1,000		\$ 72,492	
Grade 2		M	13		1.0	\$ 72,232			\$ 72,232	
Grade 3		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
Grade 3		B+15	12		1.0	\$ 65,757	\$ 700		\$ 66,457	
Grade 3		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
Grade 3		B	4		1.0	\$ 47,261			\$ 47,261	
Grade 3		B	5		1.0	\$ 48,656			\$ 48,656	
Grade 4		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	

**FY 18 OLD MILL POND
SALARIES**

Grade 4		M+15	13		1.0	\$ 73,658			\$ 73,658
Grade 4		M	13		1.0	\$ 72,232			\$ 72,232
Grade 4		M	12		1.0	\$ 68,067			\$ 68,067
Grade 4		B+30	13		1.0	\$ 70,065	\$ 900		\$ 70,965
Grade 4		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932
Grade 5		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932
Grade 5		M+15	13		1.0	\$ 73,658	\$ 900		\$ 74,558
Grade 5		B+30	13		1.0	\$ 70,065	\$ 700		\$ 70,765
Grade 5		M+30	13		1.0	\$ 75,361	\$ 900		\$ 76,261
Grade 5		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932
Art		B	11		1.0	\$ 57,041			\$ 57,041
Music		M+15	13		1.0	\$ 73,658	\$ 700		\$ 74,358
Phys Ed		B+15	4		1.0	\$ 48,463			\$ 48,463
Instructional Tech		M	6		1.0	\$ 54,859			\$ 54,859
Computer Coord.						\$ 3,628			\$ 3,628
Horizontal Moves	HZ MVT					\$ 10,000			\$ 10,000
	Total 2305 Classroom Teachers								\$ 2,385,670
	2305 Classroom Teachers - SPED								
Early Childhood		M	12		1.0	\$ 68,067			\$ 68,067
EC/K-LS		M	5		1.0	\$ 53,456			\$ 53,456
EC/PK		B	3		1.0	\$ 45,861			\$ 45,861
	Total 2305 Classroom Teachers - SPED								\$ 167,384
	2310 Specialist Teachers Reg Ed:								
Title 1 Math & Reading		B	6		1.0	\$ 50,054			\$ 50,054
Title 1 Math & Reading		M	6		1.0	\$ 54,859			\$ 54,859
T1 Reading		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932
T1 Math		M+30	13		1.0	\$ 75,361	\$ 700		\$ 76,061
	Total 2310 Specialist Teachers Reg Ed								\$ 253,906
	2310 Specialist Teachers Special Ed:								
SPED		M	8		1.0	\$ 57,654			\$ 57,654
SPED		M	12		1.0	\$ 68,067			\$ 68,067
SPED SE		M	7		1.0	\$ 56,255			\$ 56,255
SPED SE		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932
SPED 4		M	7		1.0	\$ 56,255			\$ 56,255
SPED 5		B+30	13		1.0	\$ 70,065	\$ 1,000		\$ 71,065

**FY 18 OLD MILL POND
SALARIES**

SPED		B	12		1.0	\$ 64,338	\$ 700		\$ 65,038			
SPED 1-4 LS		M+15	13		1.0	\$ 73,658	\$ 1,000		\$ 74,658			
SPED		M+30	13		1.0	\$ 75,361	\$ 700		\$ 76,061			
Total 2310 Specialist Teachers SPED									\$ 597,985			
2320 Med/Therapeutic Prof Sal:												
OT		B	12		1.0	\$ 64,338	\$ 900		\$ 65,238			
SLP		M	3		1.0	\$ 50,664			\$ 50,664			
SLP		M+30	13		1.0	\$ 75,361	\$ 700		\$ 76,061			
Total 2320 Prof Sal									\$ 191,963			
2330 Aides/Paras Reg Ed:												
Aide		5	\$18.08	\$0.35	181	\$ 16,683	\$ 700		\$ 17,383			
Breakfast support		1	\$18.08		181	\$ 3,273			\$ 3,273			
Aide		3.5	\$11.22		181	\$ 7,108			\$ 7,108			
Aide		3.5	\$10.58		181	\$ 6,701			\$ 6,701			
Total 2330 Aides/Paras Reg Ed									\$ 33,765	\$ 700	\$ -	\$ 34,465
2330 Aides/Paras SPED:												
OMP		5	\$11.68	\$0.80	181	\$ 11,293			\$ 11,293			
OMP		6	\$12.77	\$0.80	181	\$ 14,737			\$ 14,737			
OMP		6	\$12.15	\$1.10	181	\$ 14,388			\$ 14,388			
OMP		6	\$11.68	\$1.00	181	\$ 13,769			\$ -	Pay From Pre-K Revolving		
OMP		6	\$15.11		181	\$ 16,405	\$ 600		\$ 17,005			
OMP		6	\$11.68		181	\$ 12,683			\$ 12,683			
OMP		6	\$11.68	\$1.10	181	\$ 13,878			\$ 13,878			
OMP		6	\$12.15	\$0.80	181	\$ 14,062			\$ 14,062			
OMP		6	\$11.91		181	\$ 12,938			\$ 12,938			
OMP		6	\$11.68		181	\$ 12,683			\$ 12,683			
OMP		6	\$24.72		181	\$ 26,851	\$ 900		\$ 27,751			
OMP		6	\$20.81		181	\$ 22,597	\$ 700		\$ 23,297			
OMP		6	\$11.68	\$0.35	181	\$ 13,063			\$ 13,063			
OMP		5.5	\$17.13		181	\$ 17,049	\$ 700		\$ 17,749			
OMP		6	\$22.34		181	\$ 24,259	\$ 700		\$ 24,959			
OMP		6	\$11.45		181	\$ 12,435			\$ 12,435			
OMP		5.5	\$18.35		181	\$ 18,267	\$ 700		\$ 18,967			
OMP		5.5	\$18.35	\$0.35	181	\$ 18,616	\$ 700		\$ 19,316			
OMP		6	\$11.68	\$1.10	181	\$ 13,878			\$ 13,878			

**FY 18 OLD MILL POND
SALARIES**

OMP		6	\$21.51		181	\$ 23,362	\$ 700		\$ 24,062
OMP		5.5	\$27.63	\$0.35	181	\$ 27,856	\$ 900		\$ 28,756
OMP		6	\$11.91		181	\$ 12,938			\$ 12,938
OMP		6	\$17.13	\$0.35	181	\$ 18,979	\$ 700		\$ 19,679
OMP		6	\$12.77	\$1.10	181	\$ 15,063			\$ 15,063
Total 2330 Aides/Paras Reg Ed									\$ 412,387
2340 Media Specialist:									
Library Clerk		6	\$23.08	\$3.00	181	\$ 28,326	\$ 900		\$ 29,226
Total 2340 Media Specialists									\$ 29,226
2710 Guidance:									
Guidance		CAGS	10		181	\$ 63,607			\$ 63,607
Guidance		M	13		1.0	\$ 72,232			\$ 72,232
Adj. Counselor		M	2		181	\$ 49,269			\$ 49,269
Guidance		M	5		181	\$ 53,456			\$ 53,456
Total 2710 Guidance									\$ 238,564
3200 Nursing Prof Sal									
Nurse		BSN	10			\$ 61,384		\$ 500	\$ 61,884
Nurse leader								\$ 2,560	\$ 2,560
Total 3200 Prof Sal									\$ 64,444
3200 Nursing Other Sal									
LPN/Aide		6	\$ 16.78		181	\$ 18,222			\$ 18,222
Total 3200 Prof Sal									\$ 18,222
Total OMP Salaries									\$ 4,658,202

PALMER PUBLIC SCHOOLS
FY18 PROPOSED BUDGET - CONVERSE MIDDLE SCHOOL (CLOSED)

Func	Obj	Loc	Sub	Description	FY2017	FY2018	\$ CHANGE	% CHANGE	NOTES/COMMENTS
2200	100	3		Administration	\$ 175,864	\$ -	\$ (175,864)	-100.0%	AP to PMHS
2200	200	3		Sal: Clerical	\$ 56,406	\$ -	\$ (56,406)	-100.0%	Reallocated various
2200	400	3		Service Contracts	\$ -	\$ -	\$ -	FY17=0	To PMHS
2200	500	3		Supplies: Office	\$ 6,336	\$ -	\$ (6,336)	-100.0%	To PMHS
2210 School Leadership - Building					\$ 238,606	\$ -	\$ (238,606)	-100.0%	
2300	101	3		Sal: Middle School	\$ 1,343,078	\$ -	\$ (1,343,078)	-100.0%	To PMHS
2305				Sal Classroom Reg Ed	\$ -	\$ -	\$ -	FY17=0	To PMHS
2305				Sal Classroom SPED	\$ -	\$ -	\$ -	FY17=0	To PMHS
2305 Classroom Teachers					\$ 1,343,078	\$ -	\$ (1,343,078)	-100.0%	
2310				Sal Specialists Reg Ed	\$ -	\$ -	\$ -	FY17=0	Formerly in Sal Reg Ed (2305, above)
2310				Sal Specialists SPED	\$ -	\$ -	\$ -	FY17=0	To PMHS
2310 Specialist Teachers					\$ -	\$ -	\$ -	FY17=0	
2300	300	3		Sal: Substitutes	\$ 40,000	\$ -	\$ (40,000)	-100.0%	To PMHS
2325 Substitute Teachers					\$ 40,000	\$ -	\$ (40,000)	-100.0%	
2300	301	3		Sal: Building Aides	\$ 38,631	\$ -	\$ (38,631)	-100.0%	To PMHS
2300	301	2		Sal: Building Aides Reg Ed	\$ -	\$ -	\$ -	FY17=0	To PMHS
2300	301	2		Sal: Building Aides SPED	\$ -	\$ -	\$ -		To PMHS
2330 Paras/Instructional Aides					\$ 38,631	\$ -	\$ (38,631)	-100.0%	
2340	101	3		Sal: Library	\$ 17,000		\$ (17,000)	-100.0%	To PMHS
2340	400	3		Contractual	\$ 825	\$ -	\$ (825)	-100.0%	To PMHS
2340	500	3		Supplies: Office	\$ 231	\$ -	\$ (231)	-100.0%	To PMHS
2340	501	3		Equipment	\$ 1,320	\$ -	\$ (1,320)	-100.0%	To PMHS
2340	510	3		Periodicals	\$ 1,200	\$ -	\$ (1,200)	-100.0%	To PMHS
2340	512	3		Library Books	\$ 660	\$ -	\$ (660)	-100.0%	To PMHS
2340	514	3		Nonprint Resources	\$ 330	\$ -	\$ (330)	-100.0%	To PMHS

PALMER PUBLIC SCHOOLS
FY18 PROPOSED BUDGET - CONVERSE MIDDLE SCHOOL (CLOSED)

2340	515	3		Database Licensing	\$ 1,000	\$ -	\$ (1,000)	-100.0%	To PMHS
2340 Library/AV/Media					\$ 22,566	\$ -	\$ (22,566)	-100.0%	
2400	500	3		Textbooks	\$ 17,160	\$ -	\$ (17,160)	-100.0%	To PMHS
2400	501	3		Supplies	\$ 5,280	\$ -	\$ (5,280)	-100.0%	To PMHS
2410 Textbooks & Related Media					\$ 22,440	\$ -	\$ (22,440)	-100.0%	
2700	101	3		Sal: Guidance	\$ 72,214	\$ -	\$ (72,214)	-100.0%	To PMHS
2700	500	3		Supplies: Office	\$ 500	\$ -	\$ (500)	-100.0%	To PMHS
2710 Guidance & Adjustment					\$ 72,714	\$ -	\$ (72,714)	-100.0%	
2800	101	3		Psychologist Salary	\$ 54,140		\$ (54,140)	-100.0%	To PMHS
2800 Psychological Services					\$ 54,140	\$ -	\$ (54,140)	-100.0%	
3200				Nurse Prof Salaries	\$ -		\$ -	FY17=0	To PMHS
3200	500	3		Supplies: Medical	\$ 462	\$ -	\$ (462)	-100.0%	To PMHS
3200 Medical/Health Services					\$ 462	\$ -	\$ (462)	-100.0%	
TOTAL CONVERSE MIDDLE					\$ 1,832,637	\$ -	\$ (1,832,637)	-100.0%	

PALMER PUBLIC SCHOOLS
FY18 PROPOSED BUDGET - PALMER MIDDLE - HIGH SCHOOL

Func	Obj	Loc	Sub	Description	FY2017	FY2018	\$ CHANGE	% CHANGE	NOTES/COMMENTS
2200	100	4		Administration Sal	\$ 197,720	\$ 266,170	\$ 68,450	34.6%	Added AP for Grades 6-8
2200	200	4		Sal: Clerical Sal	\$ 92,859	\$ 67,063	\$ (25,796)	-27.8%	
2200	400	4		Service Contracts	\$ 4,835	\$ 17,500	\$ 12,665	261.9%	From 2300-400 & 2400-401
2300	400	4		Contr Serv	\$ 10,030	\$ -	\$ (10,030)	-100.0%	To 2200-400 & 2200-600
2200	500	4		Supplies: Office	\$ 14,244	\$ 20,000	\$ 5,756	40.4%	from CMS
2200	600	4		Other Admin	\$ -	\$ 2,165	\$ 2,165		From 2300-400 & 2200-00 (Memberships)
2210 School Leadership - Building					\$ 319,688	\$ 372,898	\$ 53,210	16.6%	
2300	101	4		Sal: High School	\$ 2,428,129		\$ (2,428,129)	-100.0%	
2305	101	4		Sal Classroom Reg Ed	\$ -	\$ 3,544,912	\$ 3,544,912	FY17=0	From CMS + 1 MS Language
2305	102	4		Sal Classroom SPED	\$ -	\$ 130,920	\$ 130,920	FY17=0	
2305 Classroom Teachers					\$ 2,428,129	\$ 3,675,832	\$ 1,247,703	51.4%	
2310	101	4		Sal Specialists Reg Ed	\$ -	\$ 241,173	\$ 241,173	FY17=0	Formerly in Sal Reg Ed (2305, above)
2310	102	4		Sal Specialists SPED	\$ -	\$ 698,345	\$ 698,345	FY17=0	Formerly Districtwide
2310 Specialist Teachers					\$ -	\$ 939,518	\$ 939,518	FY17=0	
2320				Sal: Medical/Therapeutic		\$ 74,658	\$ 74,658	FY17=0	From Districtwide Teachers
2320 Medical/Therapeutic					\$ -	\$ 74,658	\$ 74,658	FY17=0	
2300	300	4		Sal: Substitutes	\$ 80,000	\$ 95,000	\$ 15,000	18.8%	"Ghost" removed to reception + CMS Amt
2325 Substitute Teachers					\$ 80,000	\$ 95,000	\$ 15,000	18.8%	
2300	301	4		Sal: Building Aides	\$ 19,529		\$ (19,529)	-100.0%	
2300	301	4		Sal: Building Aides Reg Ed		\$ 99,358	\$ 99,358	FY17=0	
2300	302	4		Sal: Building Aides SPED	\$ -	\$ 275,233	\$ 275,233	FY17=0	Previously Districtwide
2330 Paras/Instructional Aides					\$ 19,529	\$ 374,591	\$ 355,062	1818.1%	
2340	301	4		Sal: Library	\$ 18,309	\$ 31,655	\$ 13,346	72.9%	CMS Librarian; to share with Reception
2340	400	4		Contractual	\$ 1,343	\$ 2,094	\$ 751	55.9%	Combined with CMS
2340	500	4		Supplies: Office	\$ 1,756	\$ 1,756	\$ -	0.0%	Combined with CMS

PALMER PUBLIC SCHOOLS
FY18 PROPOSED BUDGET - PALMER MIDDLE - HIGH SCHOOL

2340	501	4		Equipment	\$ 10,409	\$ 11,000	\$ 591	5.7%	Combined with CMS
2340	510	4		Periodicals	\$ -	\$ 500	\$ 500	0.0%	Combined with CMS
2340	512	4		Library Books	\$ 5,500	\$ 5,500	\$ -	0.0%	Flat for combined with CMS
2340	514	4		Nonprint Resources	\$ 167	\$ 300	\$ 133	79.6%	Combined with CMS
2340	515	4		Database Licensing	\$ 4,756	\$ 5,756	\$ 1,000	21.0%	Combined with CMS
2340	516	4		Supplies: AV	\$ 1,341	\$ 1,099	\$ (242)	-18.0%	Eliminate Overhead Bulbs (obsolete)
2340	600	4		Equipment: AV	\$ -	\$ -	\$ -	0.0%	
				2340 Library/AV/Media	\$ 43,581	\$ 59,660	\$ 16,079	36.9%	
2400	500	4		Textbooks	\$ 20,558	\$ 35,000	\$ 14,442	70.3%	Combined with CMS
2400	400	4		Contr Serv	\$ 3,760	\$ 1,760	\$ (2,000)	-53.2%	To 3520-500 (Band Transport)
2400	401	4		Contract Service: Other	\$ 3,500	\$ -	\$ (3,500)	-100.0%	To 2200-400 (Graduation Expense)
2400	501	4		Supplies	\$ 19,907	\$ 28,000	\$ 8,093	40.7%	Combined with CMS
				2410 Textbooks & Related Media	\$ 47,725	\$ 64,760	\$ 17,035	35.7%	
2400	600	4		Equipment	\$ 14,149	\$ 44,785	\$ 30,636	216.5%	For District Security - ID System
				2420 Instructional Equipment	\$ 14,149	\$ 44,785	\$ 30,636	216.5%	
2455	XXX	X		Instructional Software	\$ -	\$ 70,000	\$ 70,000	FY17=0	For Read/Math 180 Program
				2455 Instructional Software	\$ -	\$ 70,000	\$ 70,000	FY17=0	
2700	101	4		Sal: Guidance	\$ 256,964	\$ 312,893	\$ 55,929	21.8%	Combined CMS - 1 Guidance to OMP
2700	500	4		Supplies: Office	\$ 592	\$ 2,000	\$ 1,408	237.8%	From 2200-400 (Guidance Postage) & CMS
				2710 Guidance & Adjustment	\$ 257,556	\$ 314,893	\$ 57,337	22.3%	
2800	101	3		Psychologist Salary	\$ -	\$ 56,621	\$ 56,621	FY17=0	
				2800 Psychological Services	\$ -	\$ 56,621	\$ 56,621	FY17=0	
3200	100	4		Nurse Prof Salaries	\$ -	\$ 105,988	\$ 105,988	FY17=0	Previously Districtwide
3200	500	4		Supplies: Medical	\$ 792	\$ 1,100	\$ 308	38.9%	From CMS
				3200 Medical/Health Services	\$ 792	\$ 107,088	\$ 106,296	13421.2%	

**FY 18 PALMER MIDDLE-HIGH SCHOOL
SALARIES**

<u>Position</u>	<u>Employee</u>	<u>Hours/ Column</u>	<u>Rate/ Step</u>	<u>Add Hourly</u>	<u>Days Worked / FTE:</u>	<u>Base Salary</u>	<u>Longevity</u>	<u>Other/ Stipend</u>	<u>FY18 Total Pay</u>	<u>Notes/Comments</u>
2200 Building Leadership										
Principal						\$ 100,000		\$ 1,170	\$ 101,170	
Assistant Principal						\$ 85,000			\$ 85,000	
Assistant Principal						\$ 80,000			\$ 80,000	
	Total 2200 Prof Sal								\$ 266,170	
2200 Clerical :										
Office Manager		7	\$27.03		210	\$ 39,734	\$ 900		\$ 40,634	
Secretary		7	\$17.63		206	\$ 25,429			\$ 25,429	
Sub Coordinator						\$ 1,000			\$ 1,000	
	Total 2200 Clerical Sal								\$ 67,063	
2305 Classroom Teachers - Reg Ed:										
Math		M	12		1.0	\$ 68,067			\$ 68,067	
Math		M	12		1.0	\$ 68,067			\$ 68,067	
Math		B+15	11		1.0	\$ 58,254			\$ 58,254	
Math		M+15	13		1.0	\$ 73,658	\$ 700		\$ 74,358	
Math Grade 8		M	9		1.0	\$ 59,051			\$ 59,051	
Math Grade 8		M	12		1.0	\$ 68,067			\$ 68,067	
Music		M+15	13		1.0	\$ 73,658	\$ 1,000		\$ 74,658	
Music		M+30	13		1.0	\$ 75,361			\$ 75,361	
Phys Ed		B+45	13		1.0	\$ 71,492	\$ 1,000		\$ 72,492	
Phys Ed		B	12		1.0	\$ 64,338	\$ 700		\$ 65,038	
Phys Ed		B	12		1.0	\$ 64,338	\$ 1,000		\$ 65,338	
Science		M	13		1.0	\$ 72,232	\$ 900		\$ 73,132	
Science		M	5		1.0	\$ 53,456			\$ 53,456	
Science		M	13		1.0	\$ 72,232			\$ 72,232	
Science		M	13		1.0	\$ 72,232	\$ 900		\$ 73,132	
Science Grade 8		M+30	13		1.0	\$ 75,361			\$ 75,361	
Social Studies		M+30	13		1.0	\$ 75,361	\$ 700		\$ 76,061	

**FY 18 PALMER MIDDLE-HIGH SCHOOL
SALARIES**

<u>Position</u>	<u>Employee</u>	<u>Hours/ Column</u>	<u>Rate/ Step</u>	<u>Add Hourly</u>	<u>Days Worked / FTE:</u>	<u>Base Salary</u>	<u>Longevity</u>	<u>Other/ Stipend</u>	<u>FY18 Total Pay</u>	<u>Notes/Comments</u>
Social Studies		M	2		1.0	\$ 49,269			\$ 49,269	
Social Studies		M	3		1.0	\$ 50,664			\$ 50,664	
Social Studies		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
Social Studies Gr 8		B	12		1.0	\$ 64,338	\$ 700		\$ 65,038	
Technology Specialist		M	13		1.0	\$ 72,232			\$ 72,232	
Tech ED		M+30	13		1.0	\$ 75,361			\$ 75,361	
Art		M	13		1.0	\$ 72,232	\$ 900		\$ 73,132	
Art		M	13		1.0	\$ 72,232	\$ 900		\$ 73,132	
English		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
English		M+30	13		1.0	\$ 75,361	\$ 700		\$ 76,061	
English		M+15	13		1.0	\$ 73,658	\$ 1,000		\$ 74,658	
English		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
English		B	12		1.0	\$ 64,338	\$ 700		\$ 65,038	
HS Foreign Language		B	6		1.0	\$ 50,054			\$ 50,054	
HS Foreign Language		M	6		1.0	\$ 54,859			\$ 54,859	
HS Foreign Language		M	5		1.0	\$ 53,456			\$ 53,456	
MS Foreign Language		M	9		1.0	\$ 59,051			\$ 59,051	Added Through savings
MHS Consumer Science		M	9		1.0	\$ 59,051			\$ 59,051	Added Through savings
Health		B	4		1.0	\$ 47,261			\$ 47,261	
Computer Coord.						\$ 3,700			\$ 3,700	
AP-Saturday						\$ 994			\$ 994	
Horizontal Moves						\$ 8,000			\$ 8,000	
School to Career/CR		M	3		1.0	\$ 50,664			\$ 50,664	
Grade 6		M	13		1.0	\$ 72,232	\$ 900		\$ 73,132	
Grade 6		M	13		1.0	\$ 72,232			\$ 72,232	
Grade 6		B+45	13		1.0	\$ 71,492	\$ 1,000		\$ 72,492	
Grade 6		M+15	13		1.0	\$ 73,658			\$ 73,658	
Grade 6		M	13		1.0	\$ 72,232	\$ 900		\$ 73,132	
Grade 6		M	13		1.0	\$ 72,232			\$ 72,232	
Grade 7		M+15	13		1.0	\$ 73,658	\$ 700		\$ 74,358	

**FY 18 PALMER MIDDLE-HIGH SCHOOL
SALARIES**

<u>Position</u>	<u>Employee</u>	<u>Hours/ Column</u>	<u>Rate/ Step</u>	<u>Add Hourly</u>	<u>Days Worked / FTE:</u>	<u>Base Salary</u>	<u>Longevity</u>	<u>Other/ Stipend</u>	<u>FY18 Total Pay</u>	<u>Notes/Comments</u>
Grade 7		M+30	13		1.0	\$ 75,361	\$ 1,000		\$ 76,361	
Grade 7		M	4		1.0	\$ 52,063			\$ 52,063	
Grade 7		M	8		1.0	\$ -			\$ -	Eliminated
Grade 7		M+30	13		1.0	\$ 75,361	\$ 900		\$ 76,261	
Grade 7		M	12		1.0	\$ 68,067			\$ 68,067	
Art		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	0.5 OMP
Band		B	2		1.0	\$ 44,466			\$ 44,466	0.5 OMP
Music		M	13		1.0	\$ 72,232			\$ 72,232	0.5 OMP
Phys Ed		M	13		1.0	\$ 72,232			\$ 72,232	0.5 OMP
Health		B	2		1.0	\$ 44,466			\$ 44,466	0.5 OMP
Horizontal Movement						\$ 2,000			\$ 2,000	
Total 2305 Classroom Teachers					54				\$ 3,544,912	
2305 Classroom Teachers - SPED										
SPED LS		M	6		1.0	\$ 54,859			\$ 54,859	
Severe		M+30	13		1.0	\$ 75,361	\$ 700		\$ 76,061	
Total 2305 Classroom Teachers - SPED									\$ 130,920	
2310 Specialist Teachers Reg Ed:										
ELL		B	3		0.75	\$ 34,396			\$ 34,396	
ELL		M+15	12		1.0	\$ 69,307			\$ 69,307	Unbudgeted in FY17
Title I		M	13		1.0	\$ 72,232	\$ 900		\$ 73,132	
T1 Reading		M	13		1.0	\$ -			\$ -	
T1 Math		B	12		1.0	\$ 64,338			\$ 64,338	
Total 2310 Specialist Teachers Reg Ed									\$ 241,173	
2310 Specialist Teachers Special Ed:										
SPED		M	13		1.0	\$ 72,232	\$ 900		\$ 73,132	
SPED		B	9		1.0	\$ 54,216			\$ 54,216	
SPED		M	10		1.0	\$ 60,447			\$ 60,447	

**FY 18 PALMER MIDDLE-HIGH SCHOOL
SALARIES**

<u>Position</u>	<u>Employee</u>	<u>Hours/ Column</u>	<u>Rate/ Step</u>	<u>Add Hourly</u>	<u>Days Worked / FTE:</u>	<u>Base Salary</u>	<u>Longevity</u>	<u>Other/ Stipend</u>	<u>FY18 Total Pay</u>	<u>Notes/Comments</u>
SPED		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
Behaviorist		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
SPED		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
SPED		M	13		1.0	\$ 72,232			\$ 72,232	
SPED 5/6/7		M	13		1.0	\$ 72,232			\$ 72,232	
SPED 7		M+15	13		1.0	\$ 73,658	\$ 700		\$ 74,358	
SPED 7		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
	Total 2310 Specialist Teachers SPED								\$ 698,345	
2320 Med/Terapeutic Prof Sal:										
SLP		M+15	13		1	\$ 73,658	\$ 1,000		\$ 74,658	
	Total 2320 Prof Sal								\$ 74,658	
2330 Aides/Paras Reg Ed:										
Aide/Paraprofessional		6	\$16.88	\$0.35	181	\$ 18,713	\$ 400		\$ 19,113	
Aide/Paraprofessional		5	\$11.25		181	\$ 10,181			\$ 10,181	
Aide/Paraprofessional		6.25	\$20.19		181	\$ 22,835	\$ 700		\$ 23,535	
Aide/Paraprofessional		6	\$15.46	\$0.35	181	\$ 17,173	\$ 600		\$ 17,773	
Aide/Paraprofessional		5.5	\$27.63	\$0.35	181	\$ 27,856	\$ 900		\$ 28,756	
	Total 2330 Aides/Paras Reg Ed								\$ 99,358	
2330 Aides/Paras SPED:										
Aide/Paraprofessional		6	\$11.91	\$4.00	181	\$ 17,282			\$ 17,282	
Aide/Paraprofessional		6	\$13.57		181	\$ 14,733			\$ 14,733	
Aide/Paraprofessional		6	\$17.13	\$0.35	181	\$ 18,979	\$ 204		\$ 19,183	
Aide/Paraprofessional		6	\$17.13	\$1.10	181	\$ 19,793	\$ 600		\$ 20,393	
Aide/Paraprofessional		6	\$12.77	\$0.80	181	\$ 14,737	\$ 400		\$ 15,137	
Aide/Paraprofessional		6	\$14.96		181	\$ 16,250	\$ 400		\$ 16,650	
Aide/Paraprofessional		6	\$16.73	\$4.00	181	\$ 22,511	\$ 600		\$ 23,111	
Aide/Paraprofessional		6	\$23.78	\$0.35	181	\$ 26,201	\$ 900		\$ 27,101	

**FY 18 PALMER MIDDLE-HIGH SCHOOL
SALARIES**

<u>Position</u>	<u>Employee</u>	<u>Hours/ Column</u>	<u>Rate/ Step</u>	<u>Add Hourly</u>	<u>Days Worked / FTE:</u>	<u>Base Salary</u>	<u>Longevity</u>	<u>Other/ Stipend</u>	<u>FY18 Total Pay</u>	<u>Notes/Comments</u>
Aide/Paraprofessional		6	\$15.74		181	\$ 17,092	\$ 400		\$ 17,492	
Aide/Paraprofessional		6	\$17.13		181	\$ 18,599	\$ 600		\$ 19,199	
Aide/Paraprofessional		5.5	\$11.91	\$1.10	181	\$ 12,955			\$ 12,955	
Aide/Paraprofessional		5.5	\$12.77	\$0.80	181	\$ 13,509	\$ 700		\$ 14,209	
Aide/Paraprofessional		6	\$12.15		181	\$ 13,193			\$ 13,193	
Aide/Paraprofessional		6	\$11.91	\$5.00	181	\$ 18,364			\$ 18,364	
Aide/Paraprofessional		5.5	\$11.68	\$0.80	181	\$ 12,423			\$ 12,423	
Aide/Paraprofessional		6	\$11.91	\$0.80	181	\$ 13,807			\$ 13,807	
Total 2330 Aides/Paras Reg Ed									\$ 275,233	
2340 Media Specialist:										
library clerk		6.5	\$ 11.68	\$ 3.00	181	\$ 17,270			\$ 17,270	
Library Clerk		5.5	\$ 11.45	\$ 3.00	181	\$ 14,385			\$ 14,385	
Total 2340 Media Specialists									\$ 31,655	
2710 Guidance Prof Salaries:										
Adj Counselor		M	6		1.0	\$ 54,859			\$ 54,859	
Guidance		M	13		1.0	\$ 72,232	\$ 900		\$ 73,132	
Guidance		M	9		1.0	\$ 59,051			\$ 59,051	
Credit Recovery		M	13		1.0	\$ 72,232	\$ 700		\$ 72,932	
Adjustment		M+15	1		1.0	\$ 47,419			\$ 47,419	
Summer Hours						\$ 5,500			\$ 5,500	
Total 2710 Guidance Prof Sal									\$ 312,893	
2710 Guidance Clerical Salaries:										
Guidance Secretary		7	\$18.65		206	\$ 26,900	\$ 800		\$ 27,700	
Total 2710 Guidance Clerical Sal									\$ 27,700	
3200 Nursing Prof Sal										
Nurse		BSN	5		181	\$ 55,775			\$ 55,775	

**FY 18 PALMER MIDDLE-HIGH SCHOOL
SALARIES**

<u>Position</u>	<u>Employee</u>	<u>Hours/ Column</u>	<u>Rate/ Step</u>	<u>Add Hourly</u>	<u>Days Worked / FTE:</u>	<u>Base Salary</u>	<u>Longevity</u>	<u>Other/ Stipend</u>	<u>FY18 Total Pay</u>	<u>Notes/Comments</u>
Nurse		BSN	4			\$ 50,213			\$ 50,213	
	Total 3200 Prof Sal								\$ 105,988	
2800 Psychologist										
Psychologist		CAGS	5		1.0	\$ 56,621			\$ 56,621	
	Total 2800 Psychologist								\$ 56,621	
3510 Athletics Prof Sal										
Athletic Director						\$ 6,720			\$ 6,720	
Athletic Trainer						\$ 50,000			\$ 50,000	
	Total 3510 Atheltics Prof Sal								\$ 56,720	
	Total PMHS Salaries								\$ 5,914,750	

Sport:	Title:	QTY:	FY18
FALL SPORTS			
Golf	Varsity	1	\$ 3,590.00
Football	Head Varsity	1	\$ 5,387.00
	Assistant	2	\$ 6,730.00
Boys Soccer	Head Varsity	1	\$ 4,488.00
	J.V.	1	\$ 3,168.00
Girls Soccer	Head Varsity	1	\$ 4,488.00
	J.V.	1	\$ 3,168.00
Boys Cross Country	Head Varsity	1	\$ 3,590.00
Girls Cross Country	Head Varsity	1	\$ 3,590.00
Field Hockey	Head Varsity	1	\$ 4,488.00
	TOTAL FALL	11	\$ 42,687.00
WINTER SPORTS			
Swimming	Head Varsity	1	\$ 4,488.00
	Assistant	1	\$ 3,168.00
Boys Basketball	Head Varsity	1	\$ 4,488.00
	J.V.	1	\$ 3,168.00
Girls Basketball	Head Varsity	1	\$ 4,488.00
	J.V.	1	\$ 3,168.00
Cheerleading	Varsity	2	\$ 4,308.00
	TOTAL WINTER	8	\$ 27,276.00
SPRING SPORTS			
Softball	Head Varsity	1	\$ 4,488.00
	J.V.	1	\$ 3,168.00
Baseball	Head Varsity	1	\$ 4,488.00
	J.V.	1	\$ 3,168.00
Boys Track	Head Varsity	1	\$ 3,590.00
		1	\$ 2,834.00
Girls Track	Head Varsity	1	\$ 3,590.00
		1	\$ 2,834.00
Tennis	Varsity	1	\$ 3,590.00
	TOTAL SPRING	9	\$ 31,750.00
TOTAL COACHES ALL SPORTS		28	\$ 101,713.00

FY 18 PALMER ATHLETICS

REVENUE EXPENSES

\$150 Current	#'s	PVIAC	MIAA	Equip	Trans	Police	FY17Officials	Total Cost	\$150	Gate	Total Rev	Operating
Sport												
Golf	12	\$ 188	\$ 163	\$ 800	\$ 1,000	\$ -	\$ -	\$ 2,150	\$ 1,800	\$ -	\$ 1,800	\$ (350)
Football	28	\$ 188	\$ 163	\$ 6,000	\$ 3,500	\$ 2,500	\$ 3,100	\$ 15,450	\$ 4,200	\$ 4,000	\$ 8,200	\$ (7,250)
B Soccer	26	\$ 188	\$ 163	\$ 800	\$ 4,000	\$ 1,300	\$ 2,825	\$ 9,275	\$ 3,900	\$ 2,000	\$ 5,900	\$ (3,375)
G Soccer	26	\$ 188	\$ 163	\$ 800	\$ 4,000	\$ 1,300	\$ 2,825	\$ 9,275	\$ 3,900	\$ 2,000	\$ 5,900	\$ (3,375)
B XC	12	\$ 188	\$ 163	\$ 300	\$ 2,250	\$ -	\$ -	\$ 2,900	\$ 1,800	\$ -	\$ 1,800	\$ (1,100)
G XC	12	\$ 188	\$ 163	\$ 300	\$ 2,250	\$ -	\$ -	\$ 2,900	\$ 1,800	\$ -	\$ 1,800	\$ (1,100)
Field Hockey	22	\$ 188	\$ 163	\$ 800	\$ 4,000	\$ -	\$ 2,500	\$ 7,650	\$ 3,300	\$ -	\$ 3,300	\$ (4,350)
Swimming	22	\$ 188	\$ 163	\$ 600	\$ 2,500	\$ -	\$ 1,920	\$ 5,370	\$ 3,300	\$ -	\$ 3,300	\$ (2,070)
B Basketball	20	\$ 188	\$ 163	\$ 600	\$ 4,000	\$ 2,250	\$ 3,350	\$ 10,550	\$ 3,000	\$ 3,000	\$ 6,000	\$ (4,550)
G Basketball	20	\$ 188	\$ 163	\$ 600	\$ 4,000	\$ 2,250	\$ 3,350	\$ 10,550	\$ 3,000	\$ 3,000	\$ 6,000	\$ (4,550)
Cheerleading	8	\$ 188	\$ 163	\$ 200	\$ 750	\$ -	\$ -	\$ 1,300	\$ 1,200	\$ -	\$ 1,200	\$ (100)
Softball	24	\$ 188	\$ 163	\$ 1,200	\$ 4,250	\$ -	\$ 2,750	\$ 8,550	\$ 3,600	\$ -	\$ 3,600	\$ (4,950)
Baseball	27	\$ 188	\$ 163	\$ 1,200	\$ 4,250	\$ -	\$ 2,750	\$ 8,550	\$ 4,050	\$ 500	\$ 4,550	\$ (4,000)
B Track	20	\$ 188	\$ 163	\$ 600	\$ 2,250	\$ -	\$ 650	\$ 3,850	\$ 3,000	\$ -	\$ 3,000	\$ (850)
G Track	20	\$ 188	\$ 163	\$ 600	\$ 2,250	\$ -	\$ 650	\$ 3,850	\$ 3,000	\$ -	\$ 3,000	\$ (850)
Tennis	10	\$ 188	\$ 163	\$ 500	\$ 1,500	\$ -	\$ -	\$ 2,350	\$ 1,500	\$ -	\$ 1,500	\$ (850)
Playoffs	0	\$ -	\$ -	\$ -	\$ 3,000	\$ 500	\$ 1,555	\$ 5,055	\$ -	\$ -	\$ -	\$ (5,055)
Add 7th Grade	30								\$ 4,500		\$ 4,500	\$ 4,500
Totals	339	\$ 3,000	\$ 2,600	\$ 15,900	\$ 49,750	\$ 10,100	\$ 28,225	\$ 109,575	\$ 50,850	\$ 14,500	\$ 65,350	\$ (44,225)

*29 Coaches in regular budget and officials	\$ (101,713)
<i>Operating Loss in Athletics</i>	\$ (145,938)

Operating	\$ (145,938)
Coaches	\$ 101,713
Officials	\$ 28,225
Shortfall	\$ (16,000)

Expense into operating budget:	\$ 16,000
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**FY 18 PALMER PUBLIC SCHOOLS
INSURANCE BUDGET**

Fallon FY87 Health Insurance projection:	7.00%	Increase
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ACTIVE:	FY17 Rate	FY18 Rate	# Enrolled	Estimated Edditions	Total #	Total Cost	0.75 Town	0.25 Employee
SC-I	\$ 709.96	\$ 759.66	52	2	54	\$41,021.49	\$30,766.12	\$10,255.37
SC-F	\$ 1,893.23	\$ 2,025.76	102	2	104	\$210,678.63	\$158,008.98	\$52,669.66
P-I	\$ 816.46	\$ 873.61	7	1	8	\$6,988.90	\$5,241.67	\$1,747.22
P-F	\$ 2,177.21	\$ 2,329.61	10	2	12	\$27,955.38	\$20,966.53	\$6,988.84
Total Active/Month						\$286,644.40	\$214,983.30	\$71,661.10
x12 months						12.125		
Year total						\$3,475,563.32	\$2,606,672.49	\$868,890.83

RETIRES:	FY17 Rate	FY18 Rate	# Enrolled	Estimated Edditions	Total #	Total Cost	0.75 Town	0.25 Employee
SC-I	\$ 709.96	\$ 759.66	11	1	12	\$9,115.89	\$6,836.91	\$2,278.97
SC-F	\$ 1,893.23	\$ 2,025.76	12	1	13	\$26,334.83	\$19,751.12	\$6,583.71
P-I	\$ 816.46	\$ 873.61	11	0	11	\$9,609.73	\$7,207.30	\$2,402.43
P-F	\$ 2,177.21	\$ 2,329.61	3	0	3	\$6,988.84	\$5,241.63	\$1,747.21
CC	\$ 400.00	\$ 428.00	110	3	113	\$48,364.00	\$36,273.00	\$12,091.00
Total Active/Month						\$100,413.29	\$75,309.97	\$25,103.32
x12 months						12.125		
Year total						\$1,217,511.19	\$913,133.39	\$304,377.80

15% on last payment



FISCAL YEAR 2018
PATHFINDER RTVHS
BUDGET

Pathfinder Regional Vocational - Technical High School District

240 SYKES STEET, PALMER, MA 01069-1200 TEL. NO. (413)283-9701 FAX (413) 284-0032



GERALD L. PAIST

Superintendent-Director

February 16, 2017

Barbara Barry
Town Council
Town of Palmer
4417 Main Street
Palmer, MA 01069

Dear Ms. Barry:

The Pathfinder Regional School Committee wishes to invite members of your Board to its annual budget presentation, which is scheduled this year for Wednesday, March 15, 2017 at 7:00 p.m. By that time we will have officially adopted a FY2018 budget, although we will most likely have only the Governor's recommended state aid estimate and related data.

We will attempt to forward a copy of our adopted budget for your interest and information prior to the March 15th meeting. We will have ample time between this presentation and the annual town meetings to consider your input and suggestions. For your information, we are doing our best to arrive at a budget that is at or very near a zero percent increase. Assessments will, however, vary according to changes in enrollment.

In keeping with past practice, we plan to present an operating budget followed by a brief commentary on our capital needs. *A major concern this year is once again the shortfall in revenue, particularly in Chapter 70 aid and the continuing decline in non-resident tuition. Another uncertainty at this point is what reduction—if any—the Governor will make to regional school transportation.* For your information, it is also a negotiating year for collective bargaining agreements with our teachers, paraprofessionals, and custodians. Those factors will likely be reflected on assessments.

We hope that you can join us on March 15th. Refreshments will be served and will most likely be the highlight of the evening!

Please R.S.V.P. by March 1, 2017, via email to my Assistant, Carrie Boudreau, at boudreau@pathfindertech.org or you may call her at [413-283-9701 ext. 239](tel:413-283-9701).

Sincerely,

A handwritten signature in black ink that reads "Gerald L. Paist".

Gerald L. Paist
Superintendent-Director

GLP:cjb



BELCHERTOWN - GRANBY - HARDWICK - MONSON - NEW BRAINTREE - OAKHAM - PALMER - WARE - WARREN



FISCAL YEAR 2018 FIVE-YEAR BUDGET FORECAST

FIVE (5) YEAR FINANCIAL FORECAST

EXECUTIVE SUMMARY

FY 2018 – FY 2022

Introduction

In addition to preparing annual operating and capital budgets, keeping an eye on the future is also important. A forecast is an essential financial planning and policymaking tool that conservatively projects revenues and expenditures over several years. After making some reasonable assumptions it is possible to provide an indication of the Town's fiscal future and help guide the budget process.

Methodology

Based on data from the recent past, the proposed budget for the upcoming fiscal year, and current general trends as recognized by the Town Manager and Finance Director, a picture of the Town's future financial condition begins to emerge, which can facilitate strategic planning.

Revenues

The basic underlying assumption(s) with respect to future revenue projections in the coming year is that the levy limit will increase \$ 442,741 and the new growth estimate will be \$ 165,000. Local revenues are expected to increase by approximately \$ 218,459, due primarily to an anticipated increase of \$ 167,713 in the Motor Vehicle Excise Tax. State aid figures for Chapter 70 and Unrestricted General Government Aid are from the Governor's House 1 budget and will be adjusted if the House and Senate proposed figures are significantly different. The expected revenue growth projected in future years assumes a 2 ½ % in property tax revenue and level funding in state aid from the Commonwealth.

Expenditures

Appropriations are driven by the revenues side of the budget. The Town's annual expenditures will be reviewed periodically and adjusted accordingly. Expenditure forecasts are based on historic trends and in some cases already predetermined increases/decreases in fixed costs, such as debt service. The annual cost of employee health care is expected to rise at an assumed rate of 5.0% and the Town's annual contributions to the Hampden County Retirement System are presently under review. For planning purposes the projections for salaries and wages in future years assume an annual cost of living increase of 2.0%.

Conclusion

Conservative budgeting is the formula for success as it allows the Town to increase Free Cash, fund Other Post-Employment Benefits (OPEB) and add to stabilization funds. Prudent fiscal management will often result in improved bond ratings. Currently the Town of Palmer is rated A1 by Moody's Investors Service.

Budget Analysis of Revenue vs. Expenditures

FY17 Levy Limit	\$ 17,709,659		
2.50%	442,741		
New Growth	165,000	Estimate	
Debt Exclusion - Police Station	588,750		
Total Tax Revenue:	<u>\$ 18,906,150</u>	Expenses:	
Local Receipts	5,227,064	Budget:	36,202,028
State Receipts	13,323,480	Cherry Sheet Offsets	869,666
Total Non-Tax Revenue:	<u>\$ 18,550,544</u>	Snow/Ice Deficit	100,000
		Overlay	175,000
		Stabilization	-
		Capital Improvement Stabilization	100,000
		OPEB Funding	10,000
Total Revenues:	<u>\$ 37,456,694</u>	Total Expenses:	<u>\$ 37,456,694</u>
		Budget Surplus / (Deficit)	\$ -

FIVE (5) YEAR REVENUE PROJECTIONS
FY 2018 - FY 2022

<u>ORG</u>	<u>OBJ</u>	<u>CAT</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Projected FY 2019</u>	<u>Year 3 Projected FY 2020</u>	<u>Year 4 Projected FY 2021</u>	<u>Year 5 Projected FY 2022</u>
01	41500	1	Motor Vehicle Excise Revenue	1,542,570	1,354,541	1,522,254	1,552,699	1,583,753	1,615,428	1,647,737
			TOTAL MOTOR VEHICLE EXCISE	1,542,570	1,354,541	1,522,254	1,552,699	1,583,753	1,615,428	1,647,737
01	41602	2	Meals Tax Excise	157,226	148,000	150,960	153,979	157,059	160,200	163,404
			TOTAL OTHER EXCISE	157,226	148,000	150,960	153,979	157,059	160,200	163,404
01	41700	3	Interest on RE/PP Taxes	58,297	54,000	55,080	56,182	57,306	58,452	59,621
01	41701	3	Interest on Motor Vehicle	19,295	18,000	18,360	18,727	19,102	19,484	19,874
01	41705	3	Tax Title Interest	31,110	30,000	30,600	31,212	31,836	32,473	33,122
01	43851	3	Treasurer Tax Title Fees	5,060	5,000	5,100	5,202	5,306	5,412	5,520
			TOTAL PENALTIES AND INTEREST	113,763	107,000	109,140	111,323	113,550	115,821	118,137
01	41800	4	In Lieu of Taxes	10,920	10,000	10,200	10,404	10,612	10,824	11,040
			TOTAL PAYMENTS IN LIEU OF TAXES	10,920	10,000	10,200	10,404	10,612	10,824	11,040
244		6	Charges for Services - Sewer	2,825,904	2,811,164	2,845,052	2,901,953	2,959,992	3,019,192	3,079,576
			TOTAL CHARGES FOR SERVICES - SEWER	2,825,904	2,811,164	2,845,052	2,901,953	2,959,992	3,019,192	3,079,576
01	43671	9	Animal Control Fees Monson	4,280	4,000	4,080	4,162	4,245	4,330	4,417
01	43672	9	Animal Control Fees Ware	4,936	4,700	4,794	4,890	4,988	5,088	5,190
01	43673	9	Animal Control Fees Warren	2,568	2,400	2,448	2,497	2,547	2,598	2,650
			TOTAL OTHER CHARGES FOR SERVICES	11,784	11,100	11,322	11,549	11,780	12,016	12,257
01	43200	10	MV Surcharge Fees	1,658	1,000	1,020	1,040	1,061	1,082	1,104
01	43300	10	Mark Fees	24,740	24,000	24,480	24,970	25,469	25,978	26,498
01	43660	10	Police Fees	935	800	816	832	849	866	883
01	43700	10	Town Clerk Sundry Fees	24,848	24,000	24,480	24,970	25,469	25,978	26,498
01	43714	10	Municipal Lien Certs.	10,050	10,000	10,200	10,404	10,612	10,824	11,040
01	43730	10	F.D. Bill Processing Fee Rev.	18,160	17,000	17,340	17,687	18,041	18,402	18,770
01	43850	10	Tax Coll. Demand Fees	54,885	50,000	51,000	52,020	53,060	54,121	55,203
			TOTAL FEES	135,276	126,800	129,336	131,923	134,561	137,251	139,996
01	43708	14	Departmental Revenue Cemetery	10,449	9,000	9,180	9,364	9,551	9,742	9,937
			TOTAL DEPARTMENTAL REVENUE- CEMETERIES	10,449	9,000	9,180	9,364	9,551	9,742	9,937

**FIVE (5) YEAR REVENUE PROJECTIONS
FY 2018 - FY 2022**

<u>ORG</u>	<u>OBJ</u>	<u>CAT</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Projected FY 2019</u>	<u>Year 3 Projected FY 2020</u>	<u>Year 4 Projected FY 2021</u>	<u>Year 5 Projected FY 2022</u>
01	43702	16	Departmental Revenue-Town Mgr	49,626	47,000	47,940	48,899	49,877	50,875	51,893
01	43703	16	Departmental Revenue-Planning	12,295	12,000	12,240	12,485	12,735	12,990	13,250
01	43704	16	Departmental Revenue Police	-	-	-	-	-	-	-
01	43706	16	Departmental Revenue Sealer	4,005	4,000	4,080	4,162	4,245	4,330	4,417
01	43709	16	Dept Revenue Dog Officer	4,580	4,000	4,080	4,162	4,245	4,330	4,417
01	43711	16	Revenue- Police O/D Admin.Fee	13,147	12,000	12,240	12,485	12,735	12,990	13,250
01	43716	16	Tax Collector Misc.	1,159	1,000	1,020	1,040	1,061	1,082	1,104
01	43717	16	Treasurer Miscellaneous	7,407	7,000	7,140	7,283	7,429	7,578	7,730
01	43760	16	Departmental Revenue Misc	25	-	-	-	-	-	-
			TOTAL OTHER DEPARTMENTAL REVENUE	92,243	87,000	88,740	90,516	92,327	94,175	96,061
01	43701	17	Town Clerk Dog Licenses	12,080	12,000	12,240	12,485	12,735	12,990	13,250
01	44500	17	Gas Inspector Permits	2,164	2,000	2,040	2,081	2,123	2,165	2,208
01	44501	17	Wire Inspector Permits	8,391	8,000	8,160	8,323	8,489	8,659	8,832
01	44502	17	Building Inspector Permits	138,682	130,000	132,600	135,252	137,957	140,716	143,530
01	44503	17	Plumbing Inspector Permits	2,814	2,000	2,040	2,081	2,123	2,165	2,208
01	44504	17	Board of Health Permits	36,257	35,000	35,700	36,414	37,142	37,885	38,643
01	44506	17	Police Dept Fire Arms Permits	5,413	5,000	5,100	5,202	5,306	5,412	5,520
			TOTAL LICENSES AND PERMITS	205,800	194,000	197,880	201,838	205,875	209,992	214,191
01	46802	19	Court Fines	4,465	4,000	4,080	4,162	4,245	4,330	4,417
01	47700	19	Parking Fines	1,220	1,000	1,020	1,040	1,061	1,082	1,104
01	47701	19	Civil Motor Vehicle Infraction	36,323	34,000	34,680	35,374	36,081	36,803	37,539
			TOTAL FINES AND FORFEITS	42,008	39,000	39,780	40,576	41,387	42,215	43,060
01	48200	20	Interest-Investment Funds	20,091	18,000	18,360	18,727	19,102	19,484	19,874
			TOTAL INVESTMENT INCOME	20,091	18,000	18,360	18,727	19,102	19,484	19,874
01	48400	21	Medicaid Reimbursement	98,920	93,000	94,860	96,757	98,692	100,666	102,679
			TOTAL MEDICAID REIMBURSEMENT	98,920	93,000	94,860	96,757	98,692	100,666	102,679
01	41455	23	Tax Foreclosure Auction Rev.	70	-	-	-	-	-	-
			TOTAL MISCELLANEOUS NON-RECURRING	70	-	-	-	-	-	-
			TOTAL LOCAL RECEIPTS	5,267,022	5,008,605	5,227,064	5,331,608	5,438,241	5,547,006	5,657,949

**FIVE (5) YEAR REVENUE PROJECTIONS
FY 2018 - FY 2022**

<u>ORG</u>	<u>OBJ</u>	<u>CAT</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Projected FY 2019</u>	<u>Year 3 Projected FY 2020</u>	<u>Year 4 Projected FY 2021</u>	<u>Year 5 Projected FY 2022</u>
01	41000	97	Personal Property Tax Revenue	1,076,210	1,216,023	1,323,430	1,356,516	1,390,429	1,425,190	1,460,820
01	41100	97	RE Tax Revenue	16,209,235	16,889,225	17,582,720	18,187,288	18,806,970	19,442,144	20,093,198
01	41400	97	Tax Title Revenue	271,442	-	-	-	-	-	-
			TOTAL TAX REVENUE	17,556,886	18,105,248	18,906,150	19,543,804	20,197,399	20,867,334	21,554,018
01	46100	98	Exemptions -Vets blind Surv Sp	14,558	60,092	61,927	61,927	61,927	61,927	61,927
01	46200	98	Chapter 70 School Aid (Cherry)	10,701,980	10,784,150	10,814,050	10,814,050	10,814,050	10,814,050	10,814,050
01	46203	98	Charter Tuition Reimb	2,788	1,786	154,985	154,985	154,985	154,985	154,985
01	46600	98	Veterans Benefit Reimbursement	262,120	242,914	219,359	219,359	219,359	219,359	219,359
01	46603	98	Unrestricted state aid	1,848,777	1,928,274	2,003,477	2,003,477	2,003,477	2,003,477	2,003,477
01	46800	98	State Owned Land	70,522	69,944	69,682	69,682	69,682	69,682	69,682
01	46801	98	Other State Receipts	2,253	-	-	-	-	-	-
			TOTAL STATE RECEIPTS	12,902,998	13,087,160	13,323,480	13,323,480	13,323,480	13,323,480	13,323,480
01	46803	99	Intergov MWPAT principal	80,218	84,997	85,775	86,455	96,644	98,561	99,398
01	46804	99	Intergovernmental MWPAT int	75,368	63,660	57,750	55,961	33,241	26,853	22,442
			TOTAL OTHER RECEIPTS	155,587	148,658	143,525	142,416	129,885	125,414	121,840
			Total All Receipts	35,882,493	36,349,671	37,600,219	38,341,308	39,089,005	39,863,234	40,657,287

18 Budget - > 37,456,694

Difference - > 143,525

MWPAT (143,525)

**FIVE (5) YEAR FINANCIAL FORECAST
FY 2018 - FY 2022**

<u>ORG</u>	<u>OBJ</u>	<u>DEPT</u>	<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Estimated FY 2019</u>	<u>Year 3 Estimated FY 2020</u>	<u>Year 4 Estimated FY 2021</u>	<u>Year 5 Estimated FY 2022</u>
011111	51900	111	GG	Town Council Stipend	8,397.00	8,400	8,400	8,400	8,400	8,400	8,400
011112	53002	111	GG	Miscellaneous	2,214.16	2,100	2,100	2,100	2,100	2,100	2,100
				TOTAL TOWN COUNCIL	<u>10,611.16</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
011231	51101	123	GG	Dept Head Salary	129,081.02	131,172	133,800	136,476	139,206	141,990	144,830
011231	51102	123	GG	Full Time Salaries	46,930.16	47,500	52,600	53,652	54,725	55,820	56,936
011231		123	GG	Part Time Salaries	-	-	10,225	10,430	10,639	10,852	11,069
011231	51111	123	GG	Longevity	-	200	200	200	200	200	200
011231	51400	123	GG	Bonus	5,500.00	6,000	6,000	6,000	6,000	6,000	6,000
011232	52100	123	GG	Connect CTY	10,507.13	10,720	10,720	10,720	10,720	10,720	10,720
011232	52222	123	GG	Merit Increases	19,750.00	25,000	25,000	25,000	25,000	25,000	25,000
011232	53005	123	GG	LPVEC Municipal Med Exp	9,892.03	5,000	7,000	7,000	7,000	7,000	7,000
011232	53333	123	GG	Copier Rental	7,855.04	5,000	10,000	10,000	10,000	10,000	10,000
011232	54000	123	GG	Town Manager Expenses	15,496.26	15,000	14,100	14,100	14,100	14,100	14,100
				TOTAL TOWN MANAGER	<u>245,011.64</u>	<u>245,592</u>	<u>269,645</u>	<u>273,578</u>	<u>277,590</u>	<u>281,682</u>	<u>285,855</u>
011302	53002	130	GG	Audit Municipal Accounts	21,500.00	22,500	23,000	23,500	24,000	24,500	25,000
				TOTAL AUDIT	<u>21,500.00</u>	<u>22,500</u>	<u>23,000</u>	<u>23,500</u>	<u>24,000</u>	<u>24,500</u>	<u>25,000</u>
011323	57800	132	GG	Reserve Fund	-	35,000	35,000	35,000	35,000	35,000	35,000
				TOTAL RESERVE	<u>-</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
011342	53000	134	FI	Actuarial Contract	-	7,000	850	8,000	-	9,000	-
				TOTAL ACTUARIAL	<u>-</u>	<u>7,000</u>	<u>850</u>	<u>8,000</u>	<u>-</u>	<u>9,000</u>	<u>-</u>
011351	51101	135	FI	Accountant Dept Head Salaries	63,509.25	54,487	55,572	56,683	57,817	58,973	60,152
011351	51102	135	FI	Accounting Clerk	25,454.99	29,743	32,876	33,534	34,205	34,889	35,587
011351	51104	135	FI	Finance Director Stipend	-	11,345	11,573	11,804	12,040	12,281	12,527
011351	51111	135	FI	Longevity	250.00	250	400	400	400	400	400
011352	54000	135	FI	Accounting Expenses	521.45	1,230	3,650	3,650	3,650	3,650	3,650
				TOTAL TOWN ACCOUNTANT	<u>89,735.69</u>	<u>97,055</u>	<u>104,071</u>	<u>106,071</u>	<u>108,112</u>	<u>110,193</u>	<u>112,316</u>
011372	52222	137	GG	Fuel Expense	111,513.47	210,000	204,225	208,310	212,476	216,726	221,061
011372	53400	137	GG	Telephone Expense	37,643.72	30,600	30,600	31,212	31,836	32,473	33,122
011372	53401	137	GG	Central Purchasing Postage	23,827.54	25,000	25,500	26,010	26,530	27,061	27,602
011372	54000	137	GG	General Supplies	27,430.27	27,000	27,500	28,050	28,611	29,183	29,767
				TOTAL CENTRAL PURCHASING	<u>200,415.00</u>	<u>292,600</u>	<u>287,825</u>	<u>293,582</u>	<u>299,453</u>	<u>305,443</u>	<u>311,552</u>

**FIVE (5) YEAR FINANCIAL FORECAST
FY 2018 - FY 2022**

<u>ORG</u>	<u>OBI</u>	<u>DEPT</u>	<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Estimated FY 2019</u>	<u>Year 3 Estimated FY 2020</u>	<u>Year 4 Estimated FY 2021</u>	<u>Year 5 Estimated FY 2022</u>
011411	51100	141	FI	Assessors Board Salaries	3,945.00	5,100	5,100	5,202	5,306	5,412	5,520
011411	51101	141	FI	Assessors Dept Head Salaries	48,524.31	54,623	55,720	56,834	57,971	59,130	60,313
011411	51102	141	FI	Assessors Full-Time Salaries	28,001.35	30,383	32,878	33,536	34,207	34,891	35,589
011411	51111	141	FI	Longevity	200.00	200	200	200	200	200	200
011412	52222	141	FI	Assessors Supplies/Expenses	3,620.35	2,000	2,000	2,000	2,000	2,000	2,000
011412	53000	141	FI	Assessors Map Updating	-	4,500	4,500	4,500	4,500	4,500	4,500
011412	53001	141	FI	Assessors Re Val Services	7,500.00	30,000	30,000	30,000	30,000	30,000	30,000
011412	56401	141	FI	Pioneer Valley Reg Planning	1,821.00	1,935	1,935	1,935	1,935	1,935	1,935
011412	57100	141	FI	Assessors Travel	1,280.21	2,000	2,000	2,000	2,000	2,000	2,000
				TOTAL ASSESSORS	94,892.22	130,741	134,333	136,207	138,119	140,068	142,057
011451	51101	145	FI	Treasurer Dept Head Salaries	40,950.99	41,620	47,555	48,506	49,476	50,466	51,475
011451	51103	145	FI	Overtime	-	1,000	-	1,000	1,000	1,000	1,000
011451	51104	145	FI	Treasurer Part-Time Salaries	17,113.15	22,877	22,630	23,083	23,545	24,016	24,496
011451	51900	145	FI	Treasurer Stipend	-	1,000	1,000	1,000	1,000	1,000	1,000
011452	52222	145	FI	Treasurer Supplies/Expenses	1,161.49	6,500	3,300	3,366	3,433	3,502	3,572
011452	53002	145	FI	Treasurer Tax Title Expense	31,187.96	12,000	12,000	12,000	12,000	12,000	12,000
011452	53003	145	FI	Treasurer Fin Advisory Fees	1,500.00	1,500	1,500	1,500	1,500	1,500	1,500
011452	53005	145	FI	Treas. Unemploy Tax Mgt	2,500.00	2,760	2,760	3,000	3,000	3,000	3,000
				TOTAL TREASURER	94,413.59	89,257	90,745	93,455	94,954	96,484	98,043
011461	51101	146	FI	Collector Dept Head Salaries	47,093.45	47,860	48,820	49,796	50,792	51,808	52,844
011461	51102	146	FI	Collector Full-Time Salaries	28,797.17	29,905	31,150	31,773	32,408	33,056	33,717
011461	51104	146	FI	Collector Addl Hours > 32.5	1,414.86	1,770	1,920	1,958	1,997	2,037	2,078
011461	51111	146	FI	Longevity	650.00	700	700	700	700	700	700
011463	52222	146	FI	Collector Expense	1,381.48	3,015	3,015	3,015	3,015	3,015	3,015
011463	53002	146	FI	Collector Tax Title Exp	2,953.29	3,000	3,000	3,000	3,000	3,000	3,000
011463	53333	146	FI	MCC / Lockbox Exp	8,121.95	9,800	9,800	10,000	10,000	10,000	10,000
				TOTAL COLLECTOR	90,412.20	96,050	98,405	100,242	101,912	103,616	105,354
011511	51100	151	GG	General Counsel Salary	22,601.00	26,000	26,000	26,000	26,000	26,000	26,000
011511	53000	151	GG	Land Use Counsel	10,309.30	14,000	14,000	14,000	14,000	14,000	14,000
011512	53002	151	GG	Labor Counsel	71,949.75	25,000	15,000	20,000	20,000	20,000	20,000
				TOTAL TOWN COUNSEL	104,860.05	65,000	55,000	60,000	60,000	60,000	60,000
011552	53333	155	GG	Consulting	21,810.00	16,000	18,000	19,000	19,000	20,000	20,000
011552	53400	155	GG	Site Maintenance	7,700.00	10,000	11,000	11,000	11,000	11,000	11,000
011552	55100	155	GG	MUNIS Training	3,906.37	-	-	-	5,000	-	5,000
011552	57300	155	GG	Software	38,889.23	35,000	37,000	38,000	38,000	40,000	40,000
011555	58500	155	GG	Computer Capital Outlay	6,734.93	5,000	5,000	5,000	5,000	5,000	5,000
				TOTAL COMPUTER MAINTENANCE	79,040.53	66,000	71,000	73,000	78,000	76,000	81,000

**FIVE (5) YEAR FINANCIAL FORECAST
FY 2018 - FY 2022**

<u>ORG</u>	<u>OBI</u>	<u>DEPT</u>	<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Estimated FY 2019</u>	<u>Year 3 Estimated FY 2020</u>	<u>Year 4 Estimated FY 2021</u>	<u>Year 5 Estimated FY 2022</u>
011611	51101	161	GG	Town Clerk Dept Head Salaries	56,131.72	57,045	58,190	59,354	60,541	61,752	62,987
011611	51102	161	GG	Town Clerk Full-Time Salaries	22,637.86	29,533	30,125	30,728	31,343	31,970	32,609
011611	51111	161	GG	Longevity	350.00	550	550	550	550	550	550
011612	54000	161	GG	Town Clerk Expenses	2,986.59	1,500	1,500	1,600	1,700	1,800	1,900
				TOTAL TOWN CLERK	82,106.17	88,628	90,365	92,232	94,134	96,072	98,046
011621	51102	162	GG	Election Workers	9,601.48	14,400	15,900	16,400	16,900	17,400	17,900
011621	51104	162	GG	Registrars Stipend	1,666.70	2,000	2,000	2,000	2,000	2,000	2,000
011622	54000	162	GG	General Supplies	6,664.13	13,900	15,000	15,000	15,000	15,000	15,000
				TOTAL ELECTIONS & REGISTRATION	17,932.31	30,300	32,900	33,400	33,900	34,400	34,900
011711	51101	171	GG	Conserv Comm Dept Head Salaries	27,801.31	28,250	28,815	29,391	29,979	30,579	31,191
011712	54000	171	GG	Conservation Expenses	1,441.64	1,500	1,500	1,500	1,500	1,500	1,500
				TOTAL CONSERVATION COMMISSION	29,242.95	29,750	30,315	30,891	31,479	32,079	32,691
011751	51101	175	GG	Planning Board Dept Head Salary	63,853.55	64,900	66,200	67,524	68,874	70,251	71,656
011751	51102	175	GG	Planning Board Full-Time Salary	27,789.51	29,403	32,880	33,538	34,209	34,893	35,591
011751	51104	175	GG	Clerk	1,689.12	2,200	2,200	2,200	2,200	2,200	2,200
011751	51105	175	GG	Planning Board Seasonal/Temp S	6,000.00	6,000	6,000	6,000	6,000	6,000	6,000
011751	51111	175	GG	Planning Board Contractual Obl	250.00	250	250	250	250	250	250
011752	52222	175	GG	Planning Dept Expenses	1,753.22	2,550	2,550	3,000	3,000	3,000	3,000
011753	54000	175	GG	Planning Board Expenses	1,305.94	2,150	2,150	2,150	2,150	2,150	2,150
				TOTAL PLANNING BOARD	102,641.34	107,453	112,230	114,662	116,683	118,744	120,847
011921	51104	192	GG	Part-Time Salaries	9,812.05	10,382	10,590	10,802	11,018	11,238	11,463
011922	52222	192	GG	Supplies/Expenses	27,286.98	30,000	32,300	32,300	32,300	32,300	32,300
011925	58500	192	GG	Capital Outlay	11,989.00	10,000	5,000	5,000	5,000	5,000	5,000
				TOTAL PALMER TOWN BUILDING	49,088.03	50,382	47,890	48,102	48,318	48,538	48,763
011931	51104	193	GG	Custodian P T Salary	9,862.63	9,705	10,405	10,613	10,825	11,042	11,263
011932	52222	193	GG	Mem Hall Supplies/Expenses	350.00	600	600	600	600	600	600
011932	53333	193	GG	Memorial Hall Contract Service	4,170.00	5,560	5,600	5,700	5,800	5,900	6,000
011932	54444	193	GG	Memorial Hall Utilities	10,696.90	9,250	9,250	9,500	9,500	9,500	9,500
011935	58500	193	GG	Building Maintenance	491.07	2,300	2,300	2,300	2,300	2,300	2,300
				TOTAL MEMORIAL HALL	25,570.60	27,415	28,155	28,713	29,025	29,342	29,663
011952	53000	195	GG	Town Reports	1,282.50	2,000	2,000	2,000	2,000	2,000	2,000
				TOTAL TOWN REPORTS	1,282.50	2,000	2,000	2,000	2,000	2,000	2,000

**FIVE (5) YEAR FINANCIAL FORECAST
FY 2018 - FY 2022**

<u>ORG</u>	<u>OBI</u>	<u>DEPT</u>	<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Estimated FY 2019</u>	<u>Year 3 Estimated FY 2020</u>	<u>Year 4 Estimated FY 2021</u>	<u>Year 5 Estimated FY 2022</u>
012101	51101	210	PS	Police Dept Head Salaries	96,364.08	94,523	99,450	101,439	103,468	105,537	107,648
012101	51102	210	PS	Police Full-Time Salaries	1,316,118.40	1,417,170	1,448,388	1,477,356	1,506,903	1,537,041	1,567,782
012101	51103	210	PS	Police Overtime Salaries	295,292.29	277,760	294,425	300,314	306,320	312,446	318,695
012101	51104	210	PS	Police PT Officer Salary	69,514.31	78,000	100,982	103,002	105,062	107,163	109,306
012101	51111	210	PS	Longevity	6,750.00	7,325	8,325	8,500	8,500	8,500	8,500
012101	53333	210	PS	Contract Services	122,601.58	226,422	234,383	240,000	240,000	240,000	240,000
012102	54000	210	PS	Police Expenses	53,464.34	64,000	66,600	67,000	68,000	69,000	70,000
012103	53000	210	PS	Police Contract Services	62,218.85	64,000	66,000	67,000	68,000	69,000	70,000
012104	54444	210	PS	Utilities	416.90	600	600	600	600	600	600
012105	58700	210	PS	Police Capital Outlay	67,943.35	81,500	83,500	84,000	86,000	88,000	90,000
				TOTAL POLICE	<u>2,090,684.10</u>	<u>2,311,300</u>	<u>2,402,653</u>	<u>2,449,211</u>	<u>2,492,853</u>	<u>2,537,287</u>	<u>2,582,531</u>
012151	51104	215	PS	Custodian PT Salary	24,955.56	30,000	30,000	30,600	31,212	31,836	32,473
012152	52222	215	PS	Pol Sta Supplies/Expenses	56,797.54	64,100	64,800	65,000	65,000	65,000	65,000
				TOTAL POLICE STATION	<u>81,753.10</u>	<u>94,100</u>	<u>94,800</u>	<u>95,600</u>	<u>96,212</u>	<u>96,836</u>	<u>97,473</u>
012201	51104	220	PS	Forest Warden Part-Time Salary	3,000.00	3,000	3,000	3,000	3,000	3,000	3,000
012202	52222	220	PS	Forest Warden Supplies/Expense	-	100	100	100	100	100	100
				TOTAL FOREST WARDEN	<u>3,000.00</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>
012411	51101	241	GG	Bldg Inspector Dept Head Salary	59,169.87	60,344	61,550	62,781	64,037	65,318	66,624
012411	51102	241	GG	Building Inspector Hourly	14,341.20	28,552	29,420	30,008	30,608	31,220	31,844
012411		241	GG	Overtime	-	-	1,700	1,700	1,700	1,700	1,700
012412	52222	241	GG	Inspections Dept Supplies/Exp	4,037.86	735	1,385	1,400	1,400	1,400	1,400
				TOTAL BUILDING INSPECTOR	<u>77,548.93</u>	<u>89,631</u>	<u>94,055</u>	<u>95,889</u>	<u>97,745</u>	<u>99,638</u>	<u>101,568</u>
012441	51104	244	GG	Sealer Part-Time Salaries	2,750.04	2,750	3,000	3,000	3,000	3,000	3,000
012442	52222	244	GG	Supply/Expense	96.17	250	250	250	250	250	250
				TOTAL SEALER	<u>2,846.21</u>	<u>3,000</u>	<u>3,250</u>	<u>3,250</u>	<u>3,250</u>	<u>3,250</u>	<u>3,250</u>
012911	51104	291	PS	Emergency Management Salary	4,500.00	4,500	4,500	4,500	4,500	4,500	4,500
012912	52222	291	PS	Emergency Mgmt Expenses	-	1,000	1,000	1,000	1,000	1,000	1,000
				TOTAL CIVIL DEFENSE	<u>4,500.00</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
012921	51101	292	PS	Dog Officer Dept Head Salaries	39,718.11	46,710	46,710	47,644	48,597	49,569	50,560
012922	52222	292	PS	Dog Officer supplies/Expenses	6,350.67	9,697	9,697	10,000	10,000	10,000	10,000
012925	58700	292	PS	Dog Officer Capital Outlay	1,500.00	-	-	-	-	-	-
				TOTAL DOG OFFICER	<u>47,568.78</u>	<u>56,407</u>	<u>56,407</u>	<u>57,644</u>	<u>58,597</u>	<u>59,569</u>	<u>60,560</u>
012931	51104	293	GG	Animal Inspector PT Salary	1,500.00	1,500	1,500	1,500	1,500	1,500	1,500
				TOTAL ANIMAL INSPECTOR	<u>1,500.00</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>

**FIVE (5) YEAR FINANCIAL FORECAST
FY 2018 - FY 2022**

<u>ORG</u>	<u>OBJ</u>	<u>DEPT</u>	<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Estimated FY 2019</u>	<u>Year 3 Estimated FY 2020</u>	<u>Year 4 Estimated FY 2021</u>	<u>Year 5 Estimated FY 2022</u>
012942	52222	294	PW	Forestry Supplies/Expenses	20,382.27	25,000	30,000	30,000	30,000	30,000	30,000
				TOTAL FORESTRY	20,382.27	25,000	30,000	30,000	30,000	30,000	30,000
013101	51100	310	SC	Administrative Salaries	518,553.94	11,863,156	15,849,614	16,166,606	16,489,938	16,819,737	17,156,132
013101	51101	310	SC	Instructional Salaries	8,067,675.57	-	-	-	-	-	-
013101	51102	310	SC	Facilities	425,486.57	-	-	-	-	-	-
013101	51105	310	SC	Health Services Salaries	130,308.12	-	-	-	-	-	-
013102	55555	310	SC	Palmer Publ Schools Expenditur	4,285,081.29	3,722,458	-	-	-	-	-
				TOTAL PALMER PUBLIC SCHOOLS	13,427,105.49	15,585,614	15,849,614	16,166,606	16,489,938	16,819,737	17,156,132
013202	53200	320	SC	Pathfinder Reg Voc High School	1,782,538.00	1,823,467	1,833,794	1,870,470	1,907,879	1,946,037	1,984,958
				TOTAL PATHFINDER REG TECH HIGH	1,782,538.00	1,823,467	1,833,794	1,870,470	1,907,879	1,946,037	1,984,958
014231	51103	423	PW	Snow & Ice Overtime	36,577.31	32,000	32,000	32,000	32,000	32,000	32,000
014232	52222	423	PW	Snow & Ice Supply/Exp/Contract	205,567.79	178,000	178,000	178,000	178,000	178,000	178,000
				TOTAL SNOW & ICE CONTROL	242,145.10	210,000	210,000	210,000	210,000	210,000	210,000
014242	52100	424	PW	Street Lighting	134,979.75	120,000	120,000	121,000	122,000	123,000	124,000
				TOTAL STREET LIGHTING	134,979.75	120,000	120,000	121,000	122,000	123,000	124,000
014252	53800	425	PW	Maintenance Railroad Crossings	-	-	-	-	-	-	-
				TOTAL RAILROAD CROSSING MAINTENANCE	-	-	-	-	-	-	-
014332	53333	433	PW	Mun Solid Waste Remov Contract	22,160.75	21,000	23,000	24,000	25,000	26,000	27,000
				TOTAL SOLID WASTE REMOVAL	22,160.75	21,000	23,000	24,000	25,000	26,000	27,000
014352	53000	435	PW	Groundwater Monitoring	18,175.00	20,010	20,010	20,010	20,010	20,010	20,010
014352	53002	435	PW	189 State St. Monitoring	-	7,200	10,000	10,000	10,000	10,000	10,000
				TOTAL GROUND WATER MONITORING	18,175.00	27,210	30,010	30,010	30,010	30,010	30,010

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014901	51102	490	PW	Highway Full Time Salary	585,774.49	610,320	552,628	563,681	574,955	586,454	598,183
014901	51112	490	PW	Cemetery Full Time Salary	50,605.70	51,328	52,354	53,401	54,469	55,558	56,669
014901	51122	490	PW	Park Full Time Salary	89,741.21	129,613	127,105	129,647	132,240	134,885	137,583
014901	51123	490	PW	Cemetery Seasonal On Call	-	10,000	-	-	-	-	-
014901	51124	490	PW	Seasonal	6,640.00	6,000	16,000	16,320	16,646	16,979	17,319
014902	51101	490	PW	Highway DPW Director	20,900.00	53,244	54,312	55,398	56,506	57,636	58,789
014902		490	PW	DPW Asst. Ops Director Salary			64,505	65,795	67,111	68,453	69,822
014902	51104	490	PW	Cemetery DPW Director	10,450.00	-	-	-	-	-	-
014902	51114	490	PW	Park DPW Director	10,450.00	-	-	-	-	-	-
014903	51103	490	PW	Highway Overtime	8,236.85	8,000	8,000	8,160	8,323	8,489	8,659
014903	51113	490	PW	Park Overtime	9,383.17	7,000	7,000	7,140	7,283	7,429	7,578
014904	51111	490	PW	Highway Longevity	2,000.00	1,650	1,300	1,300	1,300	1,300	1,300
014904	54111	490	PW	Cemetery Longevity	-	350	350	350	350	350	350
014904	56111	490	PW	Park Longevity	650.00	650	650	650	650	650	650
014905	53333	490	PW	Highway Contractual Obligation	4,764.93	7,800	7,200	7,200	7,200	7,200	7,200
014905	54333	490	PW	Cemetery Contractual Oblig.	360.00	600	600	600	600	600	600
014905	56333	490	PW	Park Contractual Obligations	720.00	1,200	1,800	1,800	1,800	1,800	1,800
014906	52222	490	PW	Highway General Expenses	40,341.54	57,700	60,000	60,000	60,000	60,000	60,000
014906	52422	490	PW	Cemetery General Expenses	2,000.00	-	-	-	-	-	-
014906	52622	490	PW	Park General Expense	5,895.51	-	-	-	-	-	-
014907	54000	490	PW	Highway Dept. Exp.	76,633.62	74,000	75,000	75,000	75,000	75,000	75,000
014907	54400	490	PW	Cemetery Dept. Exp.	13,719.16	15,650	15,650	15,650	15,650	15,650	15,650
014907	54600	490	PW	Park Departmental Exp.	66,051.03	78,000	90,500	90,500	90,500	90,500	90,500
014908	52444	490	PW	Highway Utilities	12,329.67	10,600	10,600	10,600	10,600	10,600	10,600
014908	54444	490	PW	Cemetery Utilities	1,348.04	1,400	1,400	1,400	1,400	1,400	1,400
014908	56444	490	PW	Park Utilities	4,538.22	8,500	8,500	8,500	8,500	8,500	8,500
014909	53333	490	PW	Cemetery Contract	4,600.00	2,500	2,500	2,500	2,500	2,500	2,500
014909	57800	490	PW	Storm Water Management	2,500.00	4,000	20,000	20,000	20,000	20,000	20,000
014909	57820	490	PW	Tank Inspection	1,000.00	1,000	2,000	2,000	2,000	2,000	2,000
				TOTAL PUBLIC WORKS	1,031,633.14	1,141,105	1,179,954	1,197,592	1,215,583	1,233,933	1,252,652
014912	52401	491	PW	Lease Purchase Payment	42,841.39	-	-	-	-	-	-
				TOTAL DPW CAPITAL	42,841.39	-	-	-	-	-	-

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015101	51101	510	GG	Health Agent	46,143.04	47,500	48,450	49,419	50,407	51,415	52,443
015101	51104	510	GG	BOH Part-Time Salaries	16,246.23	17,663	18,210	18,574	18,945	19,324	19,710
015102	52222	510	GG	BOH Health Supplies/Expenses	7,250.35	6,206	6,406	6,500	6,500	6,500	6,500
015102	53000	510	GG	Clinics	-	660	660	660	660	660	660
015102	53333	510	GG	BOH Contract Services	450.00	550	550	550	550	550	550
				TOTAL BOARD OF HEALTH	<u>70,089.62</u>	<u>72,579</u>	<u>74,276</u>	<u>75,703</u>	<u>77,062</u>	<u>78,449</u>	<u>79,863</u>
015232	53000	523	GG	Valley Human Services	1,500.00	1,000	1,000	1,000	1,000	1,000	1,000
015232	53001	523	GG	GSPFD Senior Serv.	-	1,000	1,000	1,000	1,000	1,000	1,000
				TOTAL VALLEY HUMAN SERVICES	<u>1,500.00</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
015411	51101	541	GG	COA Dept Head Salaries	62,686.80	63,710	64,990	66,290	67,616	68,968	70,347
015411	51104	541	GG	COA Part-Time Salaries	77,906.53	101,802	110,375	112,583	114,835	117,132	119,475
015411	51111	541	GG	Longevity	1,350.00	1,350	1,350	1,350	1,350	1,350	1,350
015412	52222	541	GG	COA Supplies/Expenses	2,365.89	2,460	3,000	3,000	3,000	3,000	3,000
				TOTAL COUNCIL ON AGING	<u>144,309.22</u>	<u>169,322</u>	<u>179,715</u>	<u>183,223</u>	<u>186,801</u>	<u>190,450</u>	<u>194,172</u>
015431	51101	543	GG	Veterans Agent Dept Hd Salary	25,947.56	29,480	30,070	30,671	31,284	31,910	32,548
015432	52222	543	GG	Veterans Agent Supplies/Exp	1,537.29	2,000	3,050	3,050	3,050	3,050	3,050
015433	57700	543	GG	Veterans Benefits	274,222.64	264,000	270,000	275,000	280,000	285,000	290,000
				TOTAL VETERANS AGENT	<u>301,707.49</u>	<u>295,480</u>	<u>303,120</u>	<u>308,721</u>	<u>314,334</u>	<u>319,960</u>	<u>325,598</u>
016100	51100	610	LI	Palmer Library Salaries	448,951.85	476,886	496,609	506,541	516,672	527,005	537,545
016103	56900	610	LI	Library Expenditures	278,694.00	272,644	287,531	290,000	292,000	294,000	296,000
				TOTAL PALMER PUBLIC LIBRARY	<u>727,645.85</u>	<u>749,530</u>	<u>784,140</u>	<u>796,541</u>	<u>808,672</u>	<u>821,005</u>	<u>833,545</u>
016301	51101	630	GG	Recreation Director	15,740.57	19,000	19,000	20,000	21,000	22,000	23,000
016302	52222	630	GG	Recreation Expenses	6,360.00	10,000	10,000	10,000	10,000	10,000	10,000
				TOTAL RECREATION	<u>22,100.57</u>	<u>29,000</u>	<u>29,000</u>	<u>30,000</u>	<u>31,000</u>	<u>32,000</u>	<u>33,000</u>
016922	53500	692	GG	Memorial Day Observance	2,378.79	3,000	3,500	3,500	3,500	3,500	3,500
				TOTAL MEMORIAL DAY CELEBRATION	<u>2,378.79</u>	<u>3,000</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>

**FIVE (5) YEAR FINANCIAL FORECAST
FY 2018 - FY 2022**

<u>ORG</u>	<u>OBJ</u>	<u>DEPT</u>	<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Estimated FY 2019</u>	<u>Year 3 Estimated FY 2020</u>	<u>Year 4 Estimated FY 2021</u>	<u>Year 5 Estimated FY 2022</u>
017103	59103	710	UN	Principal Multi-Purpose VI ... (11 & 12)	43,000.00	41,000	45,000	54,000	51,000	-	-
017103	59104	710	UN	Principal Combined Swr Overflow ... (1) + Sub x 50%	112,390.77	115,001	119,613	124,273	124,178	128,220	132,801
017103	59106	710	UN	Principal New Library Bond ... (3)	157,000.00	157,000	152,000	151,000	150,000	140,000	140,000
017103	59109	710	UN	CSO Phase IV Bond Principal ... (5) x 50%	111,298.00	113,547	115,841	118,181	120,569	123,004	125,489
017103	59110	710	UN	CSO Phase IV Change Order ... (6) x 50%	3,647.50	3,727	3,808	3,891	3,975	4,062	4,150
017103	59112	710	UN	School-Roof Boiler ... (8)	115,000.00	115,000	115,000	115,000	115,000	115,000	115,000
017103	59113	710	UN	Oct 11 Snowstorm	85,000.00	85,000	85,000	-	-	-	-
017103	59117	710	UN	Police Station Bond Principal ... (7)	375,000.00	375,000	375,000	375,000	375,000	375,000	375,000
017103	59121	710	UN	Town Hall Renovations (7 Year Amortization)	13,000.00	25,600	25,600	125,000	125,000	125,000	125,000
017103	59122	710	UN	Dump Truck Loan Principal (5 Year Amortization)	-	45,450	43,800	43,800	43,800	43,800	-
				TOTAL PRINCIPAL	1,015,336.27	1,076,325	1,080,662	1,110,145	1,108,522	1,054,086	1,017,440
017513	59353	751	UN	Bond IV Interest ... (11 & 12)	4,773.60	3,897	3,060	2,142	1,040	-	-
017513	59354	751	UN	CSO Int. ... (1) + Sub + Fee x 50%	18,627.51	16,265	16,761	11,177	8,596	5,867	3,006
017513	59356	751	UN	Bond VIII Lib/UST Interest ... (3)	48,732.50	41,864	35,880	29,820	23,800	18,000	12,400
017513	59359	751	UN	CSO Phase IV Bond Int. ... (5) x 50%	43,475.78	41,059	38,593	33,560	31,173	28,737	26,252
017513	59360	751	UN	CSO Phase IV Change Order int ... (6) + Fee x 50%	1,705.20	1,627	1,547	1,465	1,381	1,296	1,208
017513	59362	751	UN	School Roofs/Boilers Bond Int ... (8)	29,325.00	25,875	22,425	18,975	15,525	12,075	8,625
017513	59363	751	UN	Oct 11 Snowstorm	1,351.50	1,190	706	-	-	-	-
017513	59367	751	UN	Police Station Bond Int ... (7)	236,250.00	225,000	213,750	202,500	191,250	180,000	168,750
017513	59371	751	UN	Town Hall Renovations	-	5,600	5,600	21,875	18,750	15,625	12,500
017513	59372	751	UN	Dump Truck Loan Interest	-	-	1,890	2,130	1,900	1,200	-
				TOTAL INTEREST	384,241.09	362,377	340,212	323,644	293,415	262,800	232,741
018203	56310	820		Special Education	9,955.00	-	-	-	-	-	-
018203	56320	820		School Choice Assessment	519,593.00	-	-	-	-	-	-
018203	56330	820		Charter School Assessment	38,457.00	-	-	-	-	-	-
018203	56340	820		RMV Nonrenewal Surcharge	23,600.00	-	-	-	-	-	-
018203	56400	820		Pioneer Valley Air Pollution	2,917.00	-	-	-	-	-	-
018203	56630	820		Regional Transit	38,858.00	-	-	-	-	-	-
				TOTAL STATE ASSESSMENTS	633,380.00	-	-	-	-	-	-
018403	59104	840		Principal MWPAT	80,218.46	-	-	-	-	-	-
018403	59151	840		Interest MWPAT	75,368.23	-	-	-	-	-	-
				TOTAL INTER-GOVERNMENTAL	155,586.69	-	-	-	-	-	-

**FIVE (5) YEAR FINANCIAL FORECAST
FY 2018 - FY 2022**

<u>ORG</u>	<u>OBJ</u>	<u>DEPT</u>	<u>CODE</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Prior Actual FY 2016</u>	<u>Current Adopted FY 2017</u>	<u>Year 1 Proposed FY 2018</u>	<u>Year 2 Estimated FY 2019</u>	<u>Year 3 Estimated FY 2020</u>	<u>Year 4 Estimated FY 2021</u>	<u>Year 5 Estimated FY 2022</u>
019102	51700	910	UN	Retirement Assessment	1,133,282.00	1,338,739	1,615,220	1,300,000	1,326,000	1,352,520	1,379,570
				TOTAL COUNTY RETIREMENT ASSESSMENT	<u>1,133,282.00</u>	<u>1,338,739</u>	<u>1,615,220</u>	<u>1,300,000</u>	<u>1,326,000</u>	<u>1,352,520</u>	<u>1,379,570</u>
019132	51700	913	UN	Unemployment	9,149.56	40,000	40,000	40,000	40,000	40,000	40,000
				TOTAL UNEMPLOYMENT	<u>9,149.56</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
019142	51700	914	UN	Group Health Insurance	1,211,426.94	1,432,640	1,443,906	1,516,101	1,591,906	1,671,501	1,755,076
019142	51701	914	UN	School Allocation	3,297,566.97	3,399,405	3,432,613	3,604,244	3,784,456	3,973,679	4,172,363
				TOTAL GROUP HEALTH INSURANCE	<u>4,508,993.91</u>	<u>4,832,045</u>	<u>4,876,519</u>	<u>5,120,345</u>	<u>5,376,362</u>	<u>5,645,180</u>	<u>5,927,439</u>
019152	51700	915	UN	Group Life Insurance	12,138.00	13,250	13,250	13,250	13,250	13,250	13,250
				TOTAL GROUP LIFE INSURANCE	<u>12,138.00</u>	<u>13,250</u>	<u>13,250</u>	<u>13,250</u>	<u>13,250</u>	<u>13,250</u>	<u>13,250</u>
019192	51700	919	UN	Medicare	218,116.04	235,000	240,000	245,000	250,000	255,000	260,000
				TOTAL MEDICARE	<u>218,116.04</u>	<u>235,000</u>	<u>240,000</u>	<u>245,000</u>	<u>250,000</u>	<u>255,000</u>	<u>260,000</u>
019453	51700	945	UN	General and W/C Insurance	421,411.69	436,000	449,100	455,000	460,000	465,000	470,000
				TOTAL GENERAL INSURANCE	<u>421,411.69</u>	<u>436,000</u>	<u>449,100</u>	<u>455,000</u>	<u>460,000</u>	<u>465,000</u>	<u>470,000</u>
019502	58500	950		Capital Improvements to Stab.	100,000.00	-	-	-	-	-	-
				TOTAL CAPITAL IMPROVEMENTS	<u>100,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
019503	58500	970		Transfer Out to OPEB Trust Fd	10,000.00	-	-	-	-	-	-
019700	59701	970		Transfers Out	50,000.00	-	-	-	-	-	-
				TOTAL TRANSFERS OUT	<u>60,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
				Grand Total	<u>30,291,484.78</u>	<u>32,665,804</u>	<u>33,492,580</u>	<u>33,931,579</u>	<u>34,663,264</u>	<u>35,374,258</u>	<u>36,115,939</u>
			MUNIS		32,385,844.26	32,665,804					
					(2,094,359.48)	-					
			Encumbrances		2,094,359.48		18 Budget - >	36,202,028			
							Difference - >	(2,709,448)			
							WWTP	2,709,448			