

TOWN OF WORTHINGTON
FISCAL YEAR 2017
BUDGET SUMMARY

	FY2014 ADOPTED Thru STM 11/19/13 PER TAX RECAP	FY2015 ADOPTED Thru STM 10/21/14 PER TAX RECAP	FY2016 ADOPTED Thru STM 9/29/15 PER TAX RECAP	FY2017 ATM PROPOSED C.S. House W & M	
I. REVENUES and AVAILABLE FUNDS					
A. TAXATION:					
1. FY2017 Levy Limit Base	2,354,881.00	2,430,012.00	2,513,328.00	2,588,871.00	
2. FY2016 Amended Growth					
3. (line 1 + line 2) x 2.5%	58,872.00	60,750.00	62,833.00	64,722.00	
4. FY2017 New Growth	16,259.00	22,566.00	12,710.00	10,000.00	Estimate
5. FY2017 Override					
6. FY2017 Debt /Capital Exclusion					
a. Fire Pumper Truck			37,973.00	37,226.00	
b. New Capital Projects Bonded Principal and Interest	60,901.00	59,859.00	68,072.00	65,174.00	
TOTAL REVENUE: TAXATION	2,490,913.00	2,573,187.00	2,694,916.00	2,765,993.00	
NON-TAXATION REVENUE and AVAILABLE FUNDS					
B. ESTIMATED RECEIPTS:					
1. State Aid Cherry Sheet	225,579.00	244,654.00	504,948.00	461,304.00	
2. Local Receipts Not Allocated	163,100.00	163,100.00	163,100.00	163,100.00	
C. AVAILABLE FUNDS:					
Free Cash Appropriated to General Stabilization Fund	192,161.00	191,665.00	213,914.00	187,624.00	
Free Cash Appropriated to Conwell Stabilization Fund	39,907.00	38,010.00	38,840.00	29,700.00	
Free Cash Appropriated					
Free Cash Appropriated To Reduce Tax Rate					
General Stabilization Fund Appropriated	173,303.00	57,400.00	238,000.00	45,965.00	
Conwell Stabilization Fund Appropriated					
Rolland North Cemetery Trust	5,361.00	5,495.00	5,632.00	7,965.00	
Overlay Surplus					
FY2012 Winter Highways					
FY2013/FY2014/FY2015/FY2016 Voted Appropriation	12,600.00		43,518.00	21,746.00	
FY2012 Fire Grant	30,000.00				
Chapter "90" Available Funds	360,928.00	240,247.00	239,690.00	239,266.00	
Sale of Lots		30,000.00			
TOTAL : NON-TAXATION and AVAILABLE FUNDS	1,202,939.00	970,571.00	1,447,642.00	1,156,670.00	
TOTAL REVENUE and AVAILABLE FUNDS	3,693,852.00	3,543,758.00	4,142,558.00	3,922,663.00	

II. EXPENDITURES					
A. APPROPRIATIONS:					
1. Gross Appropriations from Town Meetings	3,460,908.71	3,277,487.14	3,650,116.11	3,414,159.00	
B. OTHER AMOUNTS TO BE RAISED:					
1. Tax Title/Debt and Interest					
2.. Overlay/Revenue/Offset Deficits	35.94	19.88	35.94		
3. Cherry Sheet Offsets	1,492.00	2,070.00	82,085.00	27,085.00	
4. Snow & Ice Deficit c.44,s31d					
5. Other		107.50			
6. State and County Charges	1,559.00	2,137.00	2,133.00	1,748.00	
School Choice Assmt.			370,520.00	428,885.00	
Charter Choice Assmt.				0.00	
7. Overlay	19,871.62	20,020.89	20,176.38	20,000.00	Estimate
TOTAL: OTHER AMOUNTS TO BE RAISED	22,958.56	24,355.27	474,950.32	477,718.00	
TOTAL EXPENDITURES:	3,483,867.27	3,301,842.41	4,125,066.43	3,891,877.00	

RECONCILIATION					
TOTAL REVENUE and AVAILABLE FUNDS:	3,693,852.00	3,543,758.00	4,142,558.00	3,922,663.00	
TOTAL EXPENDITURES:	3,483,867.27	3,301,842.41	4,125,066.43	3,891,877.00	
EXCESS CAPACITY or (DEFICIT)!	209,984.73	241,915.59	17,491.57	30,786.00	
TOTAL TAXABLE VALUE	162,923,448.00	167,236,113.00	166,713,849.00	166,713,849.00	FY16 Values
TAX LEVY	2,280,928.27	2,331,271.41	2,677,424.43	2,735,207.00	
ACTUAL TAX RATES	14.00	13.94	16.06	16.41	Estimate
Average Single Family Tax Bill	3,200.00	3,252.00	3,781.00	3,862.31	Estimate
				81.31	

			FY2014 TOTAL	FY2015 TOTAL	FY2016 TOTAL	FY2017 TOTAL	DOLLAR CHANGE	PERCENT CHANGE
			APPROPRIATED THRU STM 11/19/13 PER RECAP	APPROPRIATED Thru STM 10/21/14 PER RECAP	APPROPRIATED Thru STM 9/29/15 PER RECAP	PROPOSED ATM		
Line No.	Article No.	Appropriation						
1	8	Selectmen's Salaries	6,267.00	6,361.00	6,361.00	6,361.00	0.00	0.00
2	8	Board of Health Salaries	4,995.00	5,070.00	5,172.00	5,250.00	78.00	1.51
3		Board of Health Agent Compensation	2,200.00	2,200.00	2,900.00	3,900.00	1,000.00	34.48
4	8	Moderator's Salary	100.00	100.00	100.00	100.00	0.00	0.00
5	8	Town Clerk's Salary	9,436.00	9,578.00	9,770.00	9,916.00	146.00	1.49
6	8	Assessor's Salaries	22,874.00	23,217.00	23,681.00	24,036.00	355.00	1.50
7	9	Selectmen's Expense	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00
8	9	Assessor's Expense	1,750.00	1,750.00	1,750.00	1,750.00	0.00	0.00
9	9	Assessor's Software Support and Online Search			6,995.00	7,245.00	250.00	3.57
10		Assessor's Software Contract	4,800.00	4,935.00	0.00	0.00	0.00	
11		On Line Property Record Cards	2,100.00	2,100.00	0.00	0.00	0.00	
12	9	Tax Map Maintenance	1,150.00	1,150.00	1,275.00	1,275.00	0.00	0.00
13	9	On Line Tax Maps	1,800.00	1,800.00	1,800.00	1,800.00	0.00	0.00
14	9	Revaluation Expense	14,000.00	900.00	1,000.00	1,000.00	0.00	0.00
15	9	Town Clerk Expense	700.00	700.00	700.00	700.00	0.00	0.00
16	9	Election Expense	1,182.00	2,754.00	1,714.00	3,138.00	1,424.00	83.08
17	9	Board of Registrar's Expense	50.00	50.00	50.00	50.00	0.00	0.00
18	9	Tax Collector's Salary	14,401.00	14,617.00	14,909.00	15,133.00	224.00	1.50
19	9	Assistant Tax Collector Salary	5,952.00	6,041.00	6,162.00	6,254.00	92.00	1.49
20	9	Tax Collector's Expense	4,100.00	4,100.00	4,100.00	4,100.00	0.00	0.00
21	9	Tax Collector Software Contract	4,620.00	4,851.00	4,851.00	5,094.00	243.00	5.01
22	9	Accountant's Salary	12,139.00	12,321.00	12,567.00	12,321.00	(246.00)	(1.96)
23	9	Accountant's Expense	400.00	400.00	400.00	400.00	0.00	0.00
24	9	Accounting Software Support	2,419.00	2,601.00	2,803.00	3,000.00	197.00	7.03
25	9	Treasurer Salary	12,139.00	12,321.00	14,567.00	13,573.00	(994.00)	(6.82)
26	9	Assistant Treasurer Salary	564.00	564.00	564.00	937.00	373.00	66.13
27	9	Treasurer Expense	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00
28	9	Treasurer Software Support	2,418.45	2,601.00	2,803.00	4,070.00	1,267.00	45.20
29	9	Administrative Secretary Salary	26,624.00	33,280.00	36,728.00	37,279.00	551.00	1.50
30	9	Asst. Administrative Secretary	659.00	669.00	682.00	250.00	(432.00)	(63.34)
31	9	Recording Secretary	2,800.00	2,800.00	2,856.00	3,500.00	644.00	22.55
32	9	Board of Appeals Expense	400.00	400.00	400.00	250.00	(150.00)	(37.50)
33	9	Conservation Commission Expense	500.00	500.00	600.00	600.00	0.00	0.00
34	9	Town Office Maintenance & Supplies	3,100.00	3,300.00	3,000.00	3,200.00	200.00	6.67
35	9	Town Hall Maintenance	4,600.00	4,600.00	4,600.00	4,600.00	0.00	0.00
36	9	Town Hall Custodian	4,150.00	2,496.00	2,546.00	2,635.00	89.00	3.50
37	9	Town Telephone Expense	5,500.00	6,500.00	6,500.00	6,500.00	0.00	0.00
38	9	Heating Expense Town Buildings	27,200.00	27,200.00	26,000.00	23,000.00	(3,000.00)	(11.54)
39	9	Moran Property Expense	5,000.00	5,000.00	2,000.00	500.00	(1,500.00)	(75.00)
40	9	R. H. Conwell Building Expense	75,000.00	75,000.00	90,970.00	86,740.00	(4,230.00)	(4.65)
41	9	IT/Computer Replenishment Plan		4,000.00	4,000.00	4,000.00	0.00	0.00
42	9	Computer Maintenance Supplies	2,000.00	1,500.00	1,500.00	1,500.00	0.00	0.00
43	9	Computer Maintenance Labor	2,400.00	2,400.00	2,400.00	2,400.00	0.00	0.00
44	9	Town Web Site	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00
45	21	WiredWest Fee		1,000.00	0.00	1,000.00	1,000.00	
46	9	Planning Board Expense	800.00	800.00	800.00	800.00	0.00	0.00
47	9	Pioneer Valley Planning Commission	173.40	173.40	173.40	178.00	4.60	2.65
48	9	Recreation Commission Expense	1,900.00	1,800.00	1,800.00	1,000.00	(800.00)	(44.44)
49		School Committee Expense	200.00	200.00	0.00	0.00	0.00	
50		Adhoc School Comm. Consultant	10,000.00	10,000.00	0.00	0.00	0.00	
51		R.H. Conwell School Transition Expense		80,000.00	0.00	0.00	0.00	
52		R. H. Conwell School Committee Expense		10,000.00	0.00	0.00	0.00	
53	9	Finance Committee Expense	130.00	130.00	130.00	130.00	0.00	0.00
54	9	Annual Audit Expense	4,000.00	0.00	0.00	12,500.00	12,500.00	
55	9	Town Reports	1,250.00	1,250.00	1,250.00	1,250.00	0.00	0.00
56	9	Law Account Expense	8,500.00	15,500.00	15,500.00	12,000.00	(3,500.00)	(22.58)
57	9	Tax Taking--Collector	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00
58	9	Tax Title Foreclosure--Treasurer	10,000.00	15,000.00	5,000.00	2,500.00	(2,500.00)	(50.00)
59	9	Tax Foreclosure Maintenance Expense			2,000.00	2,000.00	0.00	0.00
60	9	Council on Aging	6,300.00	7,236.00	7,486.00	7,486.00	0.00	0.00
61	9	Historical Commission Expense	500.00	500.00	500.00	500.00	0.00	0.00
62	11	Hampshire County Retirement	61,984.00	66,305.00	63,968.00	92,249.00	28,281.00	44.21
63	11	Group Insurance	56,813.00	66,722.00	227,613.05	158,188.00	(69,425.05)	(30.50)
64	11	Unemployment Compensation	400.00	450.00	1,000.00	1,200.00	200.00	20.00
65	11	Worker's Compensation	6,500.00	6,500.00	6,500.00	6,158.00	(342.00)	(5.26)
66	11	Insurance and Bonds	36,400.00	38,220.00	38,220.00	40,131.00	1,911.00	5.00
67	11	Medicare	6,000.00	6,594.00	14,500.00	13,000.00	(1,500.00)	(10.34)
68	14	Emergency Management Salary	900.00	900.00	918.00	932.00	14.00	1.53
69	14	Emergency Management Expense	600.00	600.00	600.00	600.00	0.00	0.00
70	14	Animal Control Officer's Salary	1,456.00	1,478.00	1,507.00	1,530.00	23.00	1.53
71	14	Animal Control Officer's Expense	300.00	300.00	300.00	300.00	0.00	0.00

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Line No.	Article No.	Appropriation						
72	14	Police Dept. Expense	15,000.00	17,500.00	11,000.00	11,000.00	0.00	0.00
73	14	Police Wages	33,000.00	33,830.00	36,830.00	36,830.00	0.00	0.00
74	14	Police Wages Clerical	4,283.76	4,349.00	4,436.00	6,003.00	1,567.00	35.32
75	14	Regional Lockup Assmt	1,189.00	1,098.00	1,098.00	1,098.00	0.00	0.00
76	14	Hampshire County Emergency Communication			485.71	486.00	0.29	0.06
77	14	Fire Dept. Operating Expense	18,400.00	18,900.00	18,900.00	18,900.00	0.00	0.00
78	14	Fire Dept. Fuel	5,000.00	5,000.00	5,000.00	2,500.00	(2,500.00)	(50.00)
79	14	Fire Dept. Wages Clerical	4,283.76	4,349.00	4,436.00	1,501.00	(2,935.00)	(66.16)
80	14	Fire Chief's Salary	4,647.00	4,717.00	4,811.00	4,883.00	72.00	1.50
81	14	Fire Dept. Grant Writer	1,099.00	1,115.00	1,137.00	1,154.00	17.00	1.50
82	14	Fire Dept. Code Inspection Compensation	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00
83	14	Fire Dept. Call Compensation	13,000.00	13,000.00	13,000.00	13,000.00	0.00	0.00
84	14	Hilltown Community Ambulance Assoc.	16,604.78	19,925.74	20,923.00	22,073.00	1,150.00	5.50
85	14	Constable's Salary	100.00	100.00	100.00	100.00	0.00	0.00
86		Constable's Expense	500.00	0.00	0.00	0.00	0.00	0.00
87	14	Animal Inspector's Salary	608.00	617.00	629.00	638.00	9.00	1.43
88	14	Building Inspector's Salary	8,628.00	8,757.00	8,929.00	9,063.00	134.00	1.50
89	14	Building Inspector Alternate	750.00	750.00	765.00	776.00	11.00	1.44
90	14	Building Inspector Expense	325.00	325.00	325.00	325.00	0.00	0.00
91	14	Plumbing Inspector's Salary	1,319.00	1,339.00	1,366.00	1,386.00	20.00	1.46
92	14	Plumbing Inspector Expense	400.00	400.00	400.00	400.00	0.00	0.00
93	14	Wiring Inspector's Salary	2,076.00	2,107.00	2,149.00	2,181.00	32.00	1.49
94	14	Wiring Inspector's Expense	110.00	110.00	110.00	120.00	10.00	9.09
95	14	Asst. Wiring Inspector's Expense	600.00	600.00	600.00	600.00	0.00	0.00
96	14	Gas Inspector's Salary	1,037.00	1,053.00	1,074.00	1,090.00	16.00	1.49
97	14	Board of Health Expense	200.00	200.00	200.00	200.00	0.00	0.00
98	14	Tree Warden	10,000.00	25,000.00	15,000.00	15,000.00	0.00	0.00
99	14	Central Hampshire Veteran's Services	3,815.00	4,276.00	5,071.00	4,458.00	(613.00)	(12.09)
100	14	Veterans Aid	15,000.00	20,000.00	32,000.00	19,000.00	(13,000.00)	(40.63)
101	14	Disposal Works	50,000.00	50,000.00	45,000.00	45,000.00	0.00	0.00
102	14	Disposal Attendent	9,052.80	9,371.00	9,558.00	10,000.00	442.00	4.62
103	14	HRMC	3,790.00	3,790.00	3,790.00	4,682.00	892.00	23.54
104	14	Street Lights	650.00	650.00	800.00	750.00	(50.00)	(6.25)
105		Berkshire Regional Group Purchasing Program	600.00	600.00	600.00	0.00	(600.00)	(100.00)
106	12	Worthington Library Operating	14,912.00	15,658.00	16,441.00	17,263.00	822.00	5.00
107	13	Center Cemetery Maintenance	3,840.00	3,936.00	4,034.00	4,134.00	100.00	2.48
108	13	North Cemetery Maintenance	5,361.00	5,495.00	5,632.00	7,965.00	2,333.00	41.42
109	13	Ringville Cemetery Maintenance	3,458.00	3,544.00	3,633.00	3,724.00	91.00	2.50
110	13	Historical Cemetery Maintenance	800.00	820.00	840.00	861.00	21.00	2.50
111	13	Grave Openings	3,234.00	3,400.00	3,400.00	3,400.00	0.00	0.00
112	18	General Highway Maintenance	40,000.00	40,000.00	40,000.00	40,000.00	0.00	0.00
113	18	Road Sweeping	4,600.00	4,600.00	5,000.00	5,000.00	0.00	0.00
114	18	Winter Highway Maintenance	95,000.00	95,000.00	95,000.00	95,000.00	0.00	0.00
115	18	Winter Highway Overtime/Wages	10,625.00	10,625.00	11,481.00	11,853.00	372.00	3.24
116	18	Highway Dept. Wages	93,721.00	92,656.00	100,170.00	102,493.00	2,323.00	2.32
117	18	Highway Wages Clerical	4,283.76	4,349.00	4,436.00	6,003.00	1,567.00	35.32
118	18	Superintendent's Salary	58,052.00	58,923.00	62,884.00	63,827.00	943.00	1.50
119	18	Superintendent's Additional Winter Compensation	2,479.00	2,479.00	2,479.00	2,479.00	0.00	0.00
120	18	Garage Maintenance	14,000.00	14,000.00	14,000.00	14,000.00	0.00	0.00
121	18	Machinery Maintenance	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00
122	18	Highway / Police Fuel	38,000.00	38,000.00	38,000.00	32,000.00	(6,000.00)	(15.79)
123	18	Superintendent's Expense	500.00	600.00	600.00	600.00	0.00	0.00
124	18	Secondary Road Improvements	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00
125	22	Reserve Fund	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
126	17	Fire Pumper Truck 2014			37,973.00	37,226.00	(747.00)	(1.97)
127		Fire Rescue Truck	21,200.00	20,600.00	0.00	0.00	0.00	0.00
128		Sub Total Town Operating:	1,247,429.71	1,392,599.14	1,497,767.16	1,446,714.00	(51,053.16)	(3.41)
129		Gateway Minimum Contribution	840,159.00	740,472.00				
130		Gateway above Minimum	100,611.00	128,487.00				
131		Gateway Non-Discretionary						
132		Transportation	83,606.00	62,345.00				
133		High School Roof						
134	7	New Bonded Capital Projects	60,901.00	59,859.00	68,072.00	65,174.00	(2,898.00)	(4.26)
135		Stabilization Fund						
136	7	MSBA Payback	25,999.00	25,868.00	31,279.00	8,124.00	(23,155.00)	(74.03)
137		Capital Technology	5,367.00	5,340.00				
138		Asset Acquisition & Improvement	404.00	402.00				
139		Sub Total Gateway District:	1,117,047.00	1,022,773.00	99,351.00	73,298.00	(26,053.00)	(26.22)

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Line No.	Article No.	Appropriation						
140	4	Town Elementary School			807,912.00	761,974.60	(45,937.40)	
141	4	Town Secondary			177,000.00	255,912.40	78,912.40	
142	5	Pre School Revolving			27,000.00	25,000.00	(2,000.00)	
143		Sub Total Town (New) District:			1,011,912.00	1,042,887.00	30,975.00	3.06
144	6	Vocational Education	295,033.00	314,793.00	265,557.00	315,335.00	49,778.00	18.74
145		Sub Total All Schools:	1,412,080.00	1,337,566.00	1,376,820.00	1,431,520.00	54,700.00	3.97
146		TOTAL TOWN OPERATING:	2,659,509.71	2,730,165.14	2,874,587.16	2,878,234.00	3,646.84	0.13
147	24	Stabilization Fund from Free Cash	192,161.00	191,665.00	213,914.00	187,624.00		
148	23	Chapter "90"	360,928.00	240,247.00	239,690.00	239,266.00		
149		Fire Dept. Capital:						
	16	4 Turnout Gear plus 2 SCBAs etc				33,785.00		
	15	New Thermal Imager				12,180.00		
150		New Pumper/ Borrowing net of 45k trade-in(memo only)	305,000.00					
151		Fire Dept Matching Grant (from FY12 Fire Grant)	30,000.00					
152		Sub Total Fire Dept. Capital:	30,000.00			45,965.00		
153		Highway Dept. Capital:						
		New "Used" Grader			150,000.00			
154		Sub Total Highway Capital:	0.00		150,000.00	0.00		
155		Police Dept. Capital						
156		New Patrol Vehicle	39,603.00					
157		Sub Total Police Dept. Capital	39,603.00					
158	10	Admin Secretary Special Article				11,624.00		
159		Prior Year Bill Computer Maint.			125.00			
160		EMT Training			1,441.95			
161		Park Bench			1,000.00			
162		CEC FF & E Purchase			30,000.00			
163		Town Hall Septic System			40,000.00			
164		Sam Hill Bridge			10,000.00			
165		Treasurer's software applications Tax Title			2,750.00			
166		Treasurer's software applications Cash Book			4,250.00			
167		North Cemetery Expansion		30,000.00				
168		Town Hall Roof Repairs		2,000.00				
169		Town Hall Structural Analysis		1,975.00				
170		Conwell Litigation Defense		25,000.00				
171		IT Replacement	4,000.00					
172		Town Hall Kitchen Fire Suppression System Upgrade	5,000.00					
173		Moran Property Preliminary Design	25,000.00					
174		Flags	2,500.00					
175		Albert Barn Demo	89,700.00	18,425.00				
176	26	Conwell Stabilization From Free Cash (Rent)	39,907.00	38,010.00	38,840.00	29,700.00		
177	25	Conwell Stabilization From FY16 VOCED	12,600.00		43,518.00	21,746.00		
178		SUB TOTAL NON-OPERATING:	801,399.00	547,322.00	775,528.95	535,925.00		
179		TOTAL APPROPRIATIONS:	3,460,908.71	3,277,487.14	3,650,116.11	3,414,159.00		