

**TOWN OF WORTHINGTON  
FISCAL YEAR 2017  
BUDGET SUMMARY**

12/14/16

		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 ADOPTED C.S. House W & M	FY2017 ADOPTED Thru STM 12/7/16 PER TAX RECAP
1	<b>I. REVENUES and AVAILABLE FUNDS</b>					
2	<b>A. TAXATION:</b>					
3	1. FY2017 Levy Limit Base	2,354,881.00	2,430,012.00	2,513,328.00	2,588,871.00	2,588,871.00
4	2. FY2016 Amended Growth					
5	3. ( line 1 + line 2 ) x 2.5%	58,872.00	60,750.00	62,833.00	64,722.00	64,722.00
6	4. FY2017 New Growth	16,259.00	22,566.00	12,710.00	10,000.00	17,020.00
7	5. FY2017 Override					
8	6. FY2017 Debt /Capital Exclusion					
9	a. Fire Pumper Truck			37,973.00	37,226.00	37,226.00
10	b. New Capital Projects Bonded Principal and Interest	60,901.00	59,859.00	68,072.00	65,174.00	65,174.00
11	<b>TOTAL REVENUE: TAXATION</b>	2,490,913.00	2,573,187.00	2,694,916.00	2,765,993.00	2,773,013.00
12	<b>NON-TAXATION REVENUE and AVAILABLE FUNDS</b>					
13	<b>B. ESTIMATED RECEIPTS:</b>					
14	1. State Aid Cherry Sheet	225,579.00	244,654.00	504,948.00	461,304.00	463,801.00
15	2. Local Receipts Not Allocated	163,100.00	163,100.00	163,100.00	163,100.00	214,000.00
16	<b>C. AVAILABLE FUNDS:</b>					
17	Free Cash Appropriated to General Stabilization Fund	192,161.00	191,665.00	213,914.00	187,624.00	187,624.00
18	Free Cash Appropriated to Conwell Stabilization Fund	39,907.00	38,010.00	38,840.00	29,700.00	29,700.00
19	Free Cash Appropriated					
20	Free Cash Appropriated To Reduce Tax Rate					
21	General Stabilization Fund Appropriated	173,303.00	57,400.00	238,000.00	45,965.00	122,332.00
22	Conwell Stabilization Fund Appropriated					50,000.00
23	Rolland North Cemetery Trust	5,361.00	5,495.00	5,632.00	7,965.00	7,965.00
24	Overlay Surplus					
25	FY2012 Winter Highways					
26	FY2013/FY2014/FY2015/FY2016 Voiced Appropriation	12,600.00		43,518.00	21,746.00	21,746.00
27	Existing Fire Grant Town Share	30,000.00				18,000.00
28	Chapter "90" Available Funds	360,928.00	240,247.00	239,690.00	239,266.00	239,266.00
29	Sale of Lots		30,000.00			
30	<b>TOTAL : NON-TAXATION and AVAILABLE FUNDS</b>	1,202,939.00	970,571.00	1,447,642.00	1,156,670.00	1,354,434.00
31	<b>TOTAL REVENUE and AVAILABLE FUNDS</b>	3,693,852.00	3,543,758.00	4,142,558.00	3,922,663.00	4,127,447.00
32	<b>II. EXPENDITURES</b>					
33	<b>A. APPROPRIATIONS:</b>					
34	1. Gross Appropriations from Town Meetings	3,460,908.71	3,277,487.14	3,650,116.11	3,414,159.00	3,609,054.00
35	<b>B. OTHER AMOUNTS TO BE RAISED:</b>					
36	1. Tax Title/Debt and Interest					
37	2. Overlay/Revenue/Offset Deficits	35.94	19.88	35.94		
38	3. Cherry Sheet Offsets	1,492.00	2,070.00	82,085.00	27,085.00	28,907.00
39	4. Snow & Ice Deficit c.44,s31d					
40	5. Other .....		107.50			
41	6. State and County Charges	1,559.00	2,137.00	2,133.00	1,748.00	1,748.00
42	School Choice Assmt.			370,520.00	428,885.00	467,624.00
43	Charter Choice Assmt.				0.00	0.00
44	7. Overlay	19,871.62	20,020.89	20,176.38	20,000.00	19,648.86
45	<b>TOTAL: OTHER AMOUNTS TO BE RAISED</b>	22,958.56	24,355.27	474,950.32	477,718.00	517,927.86
46	<b>TOTAL EXPENDITURES:</b>	3,483,867.27	3,301,842.41	4,125,066.43	3,891,877.00	4,126,981.86
47	<b>RECONCILIATION</b>					
48	<b>TOTAL REVENUE and AVAILABLE FUNDS:</b>	3,693,852.00	3,543,758.00	4,142,558.00	3,922,663.00	4,127,447.00
49	<b>TOTAL EXPENDITURES:</b>	3,483,867.27	3,301,842.41	4,125,066.43	3,891,877.00	4,126,981.86
50	<b>EXCESS CAPACITY or (DEFICIT):</b>	209,984.73	241,915.59	17,491.57	30,786.00	465.14
51	<b>TOTAL TAXABLE VALUE</b>	162,923,448.00	167,236,113.00	166,713,849.00	166,713,849.00	167,121,631.00
52	<b>TAX LEVY</b>	2,280,928.27	2,331,271.41	2,677,424.43	2,735,207.00	2,772,547.86
53	<b>ACTUAL TAX RATES</b>	14.00	13.94	16.06	16.41	16.59
54	<b>Average Single Family Tax Bill</b>	3,199.52	3,251.64	3,780.72	3,862.31	3,940.79
55	<b>Change From Prior Year</b>	130.39	52.13	529.08	81.59	160.07

**TOWN OF WORTHINGTON  
FISCAL YEAR 2017  
BUDGET SUMMARY**

Line No.	Sheet No.	Account Number	Appropriation	FY2014	FY2015	FY2016	FY2017	FY2017	FY2017	FY2017	DOLLAR	PERCENT	
				TOTAL	TOTAL	TOTAL	ADOPTED	Oct 4 STM	Dec 7 STM	TOTAL	CHANGE	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	ATM			APPROPRIATED Thru STM 10/4/16			
1	1	10122.00	Selectmen's Salaries	6,267.00	6,361.00	6,361.00	6,361.00				6,361.00	0.00	0.00
2	2	70510.00	Board of Health Salaries	4,995.00	5,070.00	5,172.00	5,250.00				5,250.00	78.00	1.51
3	2	70530.00	Board of Health Agent Compensation	2,200.00	2,200.00	2,900.00	3,900.00				3,900.00	1,000.00	34.48
4	3	10114.00	Moderator's Salary	100.00	100.00	100.00	100.00				100.00	0.00	0.00
5	4	10161.00	Town Clerk's Salary	9,436.00	9,578.00	9,770.00	9,916.00				9,916.00	146.00	1.49
6	5	10141.00	Assessor's Salaries	22,874.00	23,217.00	23,681.00	24,036.00				24,036.00	355.00	1.50
7	1	10122.01	Selectmen's Expense	2,500.00	2,500.00	2,500.00	2,500.00				2,500.00	0.00	0.00
8	5	10141.01	Assessor's Expense	1,750.00	1,750.00	1,750.00	1,750.00				1,750.00	0.00	0.00
9	5	10141.04	Assessor's Software Support and Online Search			6,995.00	7,245.00				7,245.00	250.00	3.57
10	5	10141.04	Assessor's Software Contract	4,800.00	4,935.00	0.00	0.00				0.00	0.00	0.00
11	5	10142.01	On Line Property Record Cards	2,100.00	2,100.00	0.00	0.00				0.00	0.00	0.00
12	5	10142.02	Tax Map Maintenance	1,150.00	1,150.00	1,275.00	1,275.00				1,275.00	0.00	0.00
13	5	10142.03	On Line Tax Maps	1,800.00	1,800.00	1,800.00	1,800.00				1,800.00	0.00	0.00
10	5	10143.00	Revaluation Expense	14,000.00	900.00	1,000.00	1,000.00	14,000.00			15,000.00	14,000.00	1,400.00
14	4	10161.01	Town Clerk Expense	700.00	700.00	700.00	700.00				700.00	0.00	0.00
15	4	10162.00	Election Expense	1,182.00	2,754.00	1,714.00	3,138.00				3,138.00	1,424.00	83.08
16	4	10163.00	Board of Registrar's Expense	50.00	50.00	50.00	50.00				50.00	0.00	0.00
17	6	10146.00	Tax Collector's Salary	14,401.00	14,617.00	14,909.00	15,133.00				15,133.00	224.00	1.50
18	6	10146.04	Assistant Tax Collector Salary	5,952.00	6,041.00	6,162.00	6,254.00				6,254.00	92.00	1.49
19	6	10146.01	Tax Collector's Expense	4,100.00	4,100.00	4,100.00	4,100.00				4,100.00	0.00	0.00
20	6	10146.03	Tax Collector Software Contract	4,620.00	4,851.00	4,851.00	5,094.00				5,094.00	243.00	5.01
			Accounting Services					12,000.00	(9,600.00)		2,400.00	2,400.00	
21	7	10135.00	Accountant's Salary	12,139.00	12,321.00	12,567.00	12,321.00				12,321.00	(246.00)	(1.96)
			Town Accountant Services Account							14,581.00	14,581.00	14,581.00	
			Data Entry Clerk							3,077.00	3,077.00	3,077.00	
22	7	10135.01	Accountant's Expense	400.00	400.00	400.00	400.00				400.00	0.00	0.00
23	7	10135.03	Accounting Software Support	2,419.00	2,601.00	2,803.00	3,000.00				3,000.00	197.00	7.03
			Accounting Remediation							22,502.00	22,502.00	22,502.00	
24	8	10145.00	Treasurer Salary	12,139.00	12,321.00	14,567.00	13,573.00			790.00	14,363.00	(204.00)	(1.40)
25	8	10145.03	Assistant Treasurer Salary	564.00	564.00	564.00	937.00			350.00	1,287.00	723.00	128.19
26	8	10145.01	Treasurer Expense	2,000.00	2,000.00	2,000.00	2,000.00			2,100.00	4,100.00	2,100.00	105.00
27	8	10145.05	Treasurer Software Support	2,418.45	2,601.00	2,803.00	4,070.00				4,070.00	1,267.00	45.20
			Town Payroll Service							1,230.00	1,230.00	1,230.00	
			Treasury Remediation							25,000.00	25,000.00	25,000.00	
28	1	10122.02	Administrative Secretary Salary	26,624.00	33,280.00	36,728.00	48,728.00				48,728.00	12,000.00	32.67
29	1	10122.06	Asst. Administrative Secretary	659.00	669.00	682.00	250.00				250.00	(432.00)	(63.34)
30	1	10122.10	Recording Secretary	2,800.00	2,800.00	2,856.00	3,500.00				3,500.00	644.00	22.55
31	10	10176.00	Board of Appeals Expense	400.00	400.00	400.00	250.00				250.00	(150.00)	(37.50)
32	11	10171.00	Conservation Commission Expense	500.00	500.00	600.00	600.00				600.00	0.00	0.00
33	12	10190.00	Town Office Maintenance & Supplies	3,100.00	3,300.00	3,000.00	3,200.00				3,200.00	200.00	6.67
34	12	10192.00	Town Hall Maintenance	4,600.00	4,600.00	4,600.00	4,600.00				4,600.00	0.00	0.00
35	12	10192.01	Town Hall Custodian	4,150.00	2,496.00	2,546.00	2,635.00				2,635.00	89.00	3.50
36	12	10191.01	Town Telephone Expense	5,500.00	6,500.00	6,500.00	6,500.00				6,500.00	0.00	0.00
37	12	10193.00	Heating Expense Town Buildings	27,200.00	27,200.00	26,000.00	23,000.00				23,000.00	(3,000.00)	(11.54)
38	12	90402.00	Moran Property Expense	5,000.00	5,000.00	2,000.00	500.00				500.00	(1,500.00)	(75.00)
39	12	90406.00	R. H. Conwell Bulding Expense	75,000.00	75,000.00	90,970.00	86,740.00	12,000.00			98,740.00	7,770.00	8.54
40	12	10154.00	IT/Computer Replenishment Plan		4,000.00	4,000.00	4,000.00				4,000.00	0.00	0.00
41	12	10155.00	Computer Maintenance Supplies	2,000.00	1,500.00	1,500.00	1,500.00				1,500.00	0.00	0.00
42	12	10158.00	Computer Maintenance Labor	2,400.00	2,400.00	2,400.00	2,400.00				2,400.00	0.00	0.00
43	12	10157.00	Town Web Site	2,500.00	2,500.00	2,500.00	2,500.00				2,500.00	0.00	0.00
44		90170.00	WiredWest Annual Fee		1,000.00	0.00	1,000.00				1,000.00	1,000.00	
45	13	10175.00	Planning Board Expense	800.00	800.00	800.00	800.00				800.00	0.00	0.00
46	12	90300.00	Pioneer Valley Planning Commission	173.40	173.40	173.40	173.40				178.00	4.60	2.65
47	14	90090.00	Recreation Commission Expense	1,900.00	1,800.00	1,800.00	1,000.00				1,000.00	(800.00)	(44.44)
48	15	30000.02	School Committee Expense	200.00	200.00	0.00	0.00				0.00	0.00	
49	12	30100.00	Adhoc School Comm. Consultant	10,000.00	10,000.00	0.00	0.00				0.00	0.00	
50		90413.00	R.H. Conwell School Transition Expense		80,000.00	0.00	0.00				0.00	0.00	
51		30000.06	R. H. Conwell School Committee Expense		10,000.00	0.00	0.00				0.00	0.00	
52		90160.00	Town Flag	0.00	0.00	0.00	0.00				0.00	0.00	
53	33	10131.00	Finance Committee Expense	130.00	130.00	130.00	130.00				130.00	0.00	0.00
54	12	90150.00	Annual Audit Expense	4,000.00	0.00	0.00	12,500.00				12,500.00	12,500.00	
55	12	10164.00	Town Reports	1,250.00	1,250.00	1,250.00	1,250.00				1,250.00	0.00	0.00
56	12	10180.00	Law Account Expense	8,500.00	15,500.00	15,500.00	12,000.00				12,000.00	(3,500.00)	(22.58)
57	6	10146.02	Tax Taking--Collector	1,200.00	1,200.00	1,200.00	1,200.00				1,200.00	0.00	0.00
58	8	10145.02	Tax Title Foreclosure--Treasurer	10,000.00	15,000.00	5,000.00	2,500.00				2,500.00	(2,500.00)	(50.00)
59	8	10145.09	Tax Foreclosure Maintenance Expense			2,000.00	2,000.00				2,000.00	0.00	0.00
60	16	90200.00	Council on Aging	6,300.00	7,236.00	7,486.00	7,486.00				7,486.00	0.00	0.00

**TOWN OF WORTHINGTON  
FISCAL YEAR 2017  
BUDGET SUMMARY**

				FY2014 TOTAL	FY2015 TOTAL	FY2016 TOTAL	FY2017 ADOPTED ATM	FY2017 Oct 4 STM	FY2017 Dec 7 STM	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				APPROPRIATED Thru STM 10/4/16		
Line No.	Sheet No.	Account Number	Appropriation									
61	17	90700.00	Historical Commission Expense	500.00	500.00	500.00	500.00			500.00	0.00	0.00
62	8	90450.00	Hampshire County Retirement	61,984.00	66,305.00	63,968.00	92,249.00			92,249.00	28,281.00	44.21
63	8	90620.00	Group Insurance	56,813.00	66,722.00	227,613.05	158,188.00	(991.92)		157,196.08	(70,416.97)	(30.94)
64	8	90610.00	Unemployment Compensation	400.00	450.00	1,000.00	1,200.00			1,200.00	200.00	20.00
65	12	90600.00	Worker's Compensation	6,500.00	6,500.00	6,500.00	6,158.00			6,158.00	(342.00)	(5.26)
66	12	90400.00	Insurance and Bonds	36,400.00	38,220.00	38,220.00	40,131.00			40,131.00	1,911.00	5.00
67	8	90640.00	Medicare	6,000.00	6,594.00	14,500.00	13,175.00			13,175.00	(1,325.00)	(9.14)
68	18	60510.00	Emergency Management Salary	900.00	900.00	918.00	932.00			932.00	14.00	1.53
69	18	60520.00	Emergency Management Expense	600.00	600.00	600.00	600.00			600.00	0.00	0.00
70	19	60610.00	Animal Control Officer's Salary	1,456.00	1,478.00	1,507.00	1,530.00			1,530.00	23.00	1.53
71	19	60620.00	Animal Control Officer's Expense	300.00	300.00	300.00	300.00			300.00	0.00	0.00
72	20	60220.00	Police Dept. Expense	15,000.00	17,500.00	11,000.00	11,000.00			11,000.00	0.00	0.00
73	20	60210.00	Police Wages	33,000.00	33,830.00	36,830.00	36,830.00			36,830.00	0.00	0.00
74	20	60214.00	Police Wages Clerical	4,283.76	4,349.00	4,436.00	6,003.00			6,003.00	1,567.00	35.32
75	20	60224.00	Regional Lockup Assmt	1,189.00	1,098.00	1,098.00	1,098.00			1,098.00	0.00	0.00
76		60200.00	Hampshire County Emergency Communication			485.71	486.00			486.00	0.29	0.06
77	21	60320.00	Fire Dept. Operating Expense	18,400.00	18,900.00	18,900.00	18,900.00			18,900.00	0.00	0.00
78	21	60320.02	Fire Dept. Fuel	5,000.00	5,000.00	5,000.00	2,500.00			2,500.00	(2,500.00)	(50.00)
79	21	60314.00	Fire Dept. Wages Clerical	4,283.76	4,349.00	4,436.00	1,501.00			1,501.00	(2,935.00)	(66.16)
80	21	60310.00	Fire Chief's Salary	4,647.00	4,717.00	4,811.00	4,883.00			4,883.00	72.00	1.50
81	21	60315.00	Fire Dept. Grant Writer	1,099.00	1,115.00	1,137.00	1,154.00			1,154.00	17.00	1.50
82	21	60322.00	Fire Dept. Code Inspection Compensation	1,500.00	1,500.00	1,500.00	1,500.00			1,500.00	0.00	0.00
83	21	60312.00	Fire Dept. Call Compensation	13,000.00	13,000.00	13,000.00	13,000.00			13,000.00	0.00	0.00
84	12	60100.00	Hilltown Community Ambulance Assoc.	16,604.78	19,925.74	20,923.00	22,073.00			22,073.00	1,150.00	5.50
85	12	60110.00	Constable's Salary	100.00	100.00	100.00	100.00			100.00	0.00	0.00
86	12	60111.00	Constable's Expense	500.00	0.00	0.00	0.00			0.00	0.00	0.00
87	22	60630.00	Animal Inspector's Salary	608.00	617.00	629.00	638.00			638.00	9.00	1.43
88	23	60410.00	Building Inspector's Salary	8,628.00	8,757.00	8,929.00	9,063.00			9,063.00	134.00	1.50
89	23	60410.02	Building Inspector Alternate	750.00	750.00	765.00	776.00			776.00	11.00	1.44
90	23	60410.01	Building Inspector Expense	325.00	325.00	325.00	325.00			325.00	0.00	0.00
91	24	60430.00	Plumbing Inspector's Salary	1,319.00	1,339.00	1,366.00	1,386.00			1,386.00	20.00	1.46
92	24	60435.00	Plumbing Inspector Expense	400.00	400.00	400.00	400.00			400.00	0.00	0.00
93	25	60440.00	Wiring Inspector's Salary	2,076.00	2,107.00	2,149.00	2,181.00			2,181.00	32.00	1.49
94	25	60440.02	Wiring Inspector's Expense	110.00	110.00	110.00	120.00			120.00	10.00	9.09
95	25	60440.02	Asst. Wiring Inspector's Expense	600.00	600.00	600.00	600.00			600.00	0.00	0.00
96	26	60420.00	Gas Inspector's Salary	1,037.00	1,053.00	1,074.00	1,090.00			1,090.00	16.00	1.49
97	2	70520.00	Board of Health Expense	200.00	200.00	200.00	200.00			200.00	0.00	0.00
98	27	60710.00	Tree Warden	10,000.00	25,000.00	15,000.00	15,000.00			15,000.00	0.00	0.00
99	28	40511.00	Central Hampshire Veteran's Services	3,815.00	4,276.00	5,071.00	4,458.00			4,458.00	(613.00)	(12.09)
100	28	40510.00	Veterans Aid	15,000.00	20,000.00	32,000.00	19,000.00			19,000.00	(13,000.00)	(40.63)
101	29	70433.00	Disposal Works	50,000.00	50,000.00	45,000.00	45,000.00			45,000.00	0.00	0.00
102	29	70434.00	Disposal Attendant	9,052.80	9,371.00	9,558.00	10,000.00			10,000.00	442.00	4.62
103	29	70432.00	HRMC	3,790.00	3,790.00	3,790.00	4,682.00			4,682.00	892.00	23.54
104	12	20495.00	Street Lights	650.00	650.00	800.00	750.00			750.00	(50.00)	(6.25)
105	32	20463.00	Berkshire Regional Group Purchasing Program	600.00	600.00	600.00	0.00			0.00	(600.00)	(100.00)
106	30	30610.00	Worthington Library Operating	14,912.00	15,658.00	16,441.00	17,263.00			17,263.00	822.00	5.00
107	31	50100.00	Center Cemetery Maintenance	3,840.00	3,936.00	4,034.00	4,134.00			4,134.00	100.00	2.48
108	31	50110.00	North Cemetery Maintenance	5,361.00	5,495.00	5,632.00	7,965.00			7,965.00	2,333.00	41.42
109	31	50120.00	Ringville Cemetery Maintenance	3,458.00	3,544.00	3,633.00	3,724.00			3,724.00	91.00	2.50
110	31	50130.00	Historical Cemetery Maintenance	800.00	820.00	840.00	861.00			861.00	21.00	2.50
111	31	50140.00	Grave Openings	3,234.00	3,400.00	3,400.00	3,400.00			3,400.00	0.00	0.00
112	32	20440.00	General Highway Maintenance	40,000.00	40,000.00	40,000.00	40,000.00			40,000.00	0.00	0.00
113	32	20458.00	Road Sweeping	4,600.00	4,600.00	5,000.00	5,000.00			5,000.00	0.00	0.00
114	32	20490.00	Winter Highway Maintenance	95,000.00	95,000.00	95,000.00	95,000.00			95,000.00	0.00	0.00
115	32	20491.00	Winter Highway Overtime/Wages	10,625.00	10,625.00	11,481.00	11,853.00			11,853.00	372.00	3.24
116	32	20420.00	Highway Dept. Wages	93,721.00	92,656.00	100,170.00	102,493.00			102,493.00	2,323.00	2.32
117	32	20424.00	Highway Wages Clerical	4,283.76	4,349.00	4,436.00	6,003.00			6,003.00	1,567.00	35.32
118	32	20422.00	Superintendent's Salary	58,052.00	58,923.00	62,884.00	63,827.00			63,827.00	943.00	1.50
119	32	20491.01	Superintendent's Additional Winter Compensation	2,479.00	2,479.00	2,479.00	2,479.00			2,479.00	0.00	0.00
120	32	20430.00	Garage Maintenance	14,000.00	14,000.00	14,000.00	14,000.00			14,000.00	0.00	0.00
121	32	20450.00	Machinery Maintenance	30,000.00	30,000.00	30,000.00	30,000.00			30,000.00	0.00	0.00
122	32	20455.00	Highway / Police Fuel	38,000.00	38,000.00	38,000.00	32,000.00			32,000.00	(6,000.00)	(15.79)
123	32	20465.00	Extraordinary Machinery Maintenance	0.00	0.00	0.00	0.00			0.00	0.00	0.00
124	32	20470.00	Superintendent's Expense	600.00	600.00	600.00	600.00			600.00	0.00	0.00
125	32	20460.00	Secondary Road Improvements	50,000.00	50,000.00	50,000.00	50,000.00			50,000.00	0.00	0.00
126	33	95000.00	Reserve Fund	10,000.00	10,000.00	10,000.00	10,000.00			10,000.00	0.00	0.00
127	9	80751.00	Interest on Loans	0.00	0.00	0.00	0.00			0.00	0.00	0.00
128	9	80717.00	Fire Pumper Truck 2014			37,973.00	37,226.00			37,226.00	(747.00)	(1.97)
129	9	80715.00	Fire Rescue Truck	21,200.00	20,600.00	0.00	0.00			0.00	0.00	0.00

TOWN OF WORTHINGTON  
FISCAL YEAR 2017  
BUDGET SUMMARY

				FY2014 TOTAL	FY2015 TOTAL	FY2016 TOTAL	FY2017 ADOPTED	FY2017 Oct 4 STM	FY2017 Dec 7 STM	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	ATM			APPROPRIATED Thru STM 10/4/16		
Line No.	Sheet No.	Account Number	Appropriation									
130			<b>Sub Total Town Operating:</b>	1,247,429.71	1,392,599.14	1,497,767.16	1,458,338.00	37,008.08	60,030.00	1,555,376.08	57,608.92	3.85
131		30000.01	Gateway Minimum Contribution	840,159.00	740,472.00							
132		30000.01	Gateway above Minimum	100,611.00	128,487.00							
133		30000.01	Gateway Non-Discretionary									
134			Transportation	83,606.00	62,345.00							
135			High School Roof									
136		30000.10	New Bonded Capital Projects	60,901.00	59,859.00	68,072.00	65,174.00			65,174.00	(2,898.00)	(4.26)
137			Stabilization Fund									
138		30000.10	MSBA Payback	25,999.00	25,868.00	31,279.00	8,124.00			8,124.00	(23,155.00)	(74.03)
139			Capital Technology	5,367.00	5,340.00							
140			Asset Acquisition & Improvement	404.00	402.00							
141		30000.10	<b>Sub Total Gateway District:</b>	1,117,047.00	1,022,773.00	99,351.00	73,298.00			73,298.00	(26,053.00)	(26.22)
142		30200.00	Town Elementary School			807,912.00	761,974.60			761,974.60	(45,937.40)	
143		30200.00	Town Secondary			177,000.00	255,912.40			255,912.40	78,912.40	
144			Pre School Revolving			27,000.00	25,000.00			25,000.00	(2,000.00)	
145			<b>Sub Total Town (New) District:</b>			1,011,912.00	1,042,887.00			1,042,887.00	30,975.00	3.06
146	12	30000.03	Vocational Education	295,033.00	314,793.00	265,557.00	315,335.00			315,335.00	49,778.00	18.74
147			<b>Sub Total All Schools:</b>	1,412,080.00	1,337,566.00	1,376,820.00	1,431,520.00			1,431,520.00	54,700.00	3.97
148			<b>TOTAL TOWN OPERATING:</b>	2,659,509.71	2,730,165.14	2,874,587.16	2,889,858.00			2,986,896.08	112,308.92	3.91
149			Stabilization Fund from Free Cash	192,161.00	191,665.00	213,914.00	187,624.00			187,624.00		
150			Chapter "90"	360,928.00	240,247.00	239,690.00	239,266.00			239,266.00		
151	21		<b>Fire Dept. Capital:</b>									
			4 Turnout Gear plus 2 SCBAs etc				33,785.00	(33,785.00)		0.00		
			Vacuum Tanker					80,000.00		80,000.00		
			New Thermal Imager				12,180.00			12,180.00		
152			New Pumper/ Borrowing net of 45k trade-in	305,000.00								
153			Fire Dept Matching Grant (from FY12 Fire Grant)	30,000.00								
156			<b>Sub Total Fire Dept. Capital:</b>	30,000.00			45,965.00	46,215.00		92,180.00		
157	32		<b>Highway Dept. Capital:</b>									
			New "Used" Grader			150,000.00						
161			<b>Sub Total Highway Capital:</b>	0.00		150,000.00	0.00	0.00		0.00		
162			<b>Police Dept. Capital</b>									
163			New Patrol Vehicle	39,603.00								
164			<b>Sub Total Police Dept. Capital</b>	39,603.00								
165			Admin Secretary Special Article						375.00	375.00		
			Prior Year Bill Computer Support						275.00	275.00		
			Prior Year Bill Staples									
			Prior Year Bill Conwell Bldg					991.92		991.92		
			Lighting Upgrade Conwell Bldg					50,000.00		50,000.00		
166			Prior Year Bill Computer Maint.			125.00						
167			EMT Training			1,441.95						
168			Park Bench			1,000.00						
169			CEC FF & E Purchase			30,000.00						
170			Town Hall Septic System			40,000.00						
171			Sam Hill Bridge			10,000.00						
172			Treasurer's software applications Tax Title			2,750.00						
173			Treasurer's software applications Cash Book			4,250.00						
174			North Cemetery Expansion		30,000.00							
175			Town Hall Roof Repairs		2,000.00							
176			Town Hall Structural Analysis		1,975.00							
177			Conwell Litigation Defense		25,000.00							
179			IT Replacement	4,000.00								

TOWN OF WORTHINGTON  
FISCAL YEAR 2017  
BUDGET SUMMARY

				FY2014	FY2015	FY2016	FY2017	FY2017	FY2017	FY2017	DOLLAR	PERCENT
				TOTAL	TOTAL	TOTAL	ADOPTED	Oct 4 STM	Dec 7 STM	TOTAL	CHANGE	CHANGE
				APPROPRIATED	APPROPRIATED	APPROPRIATED	ATM			APPROPRIATED		
				THRU STM 11/19/13	Thru STM 10/21/14	Thru STM 9/29/15				Thru STM 10/4/16		
				PER RECAP	PER RECAP	PER RECAP						
Line No.	Sheet No.	Account Number	Appropriation									
180			Town Hall Kitchen Fire Suppression System Upgrade	5,000.00								
181			Moran Property Preliminary Design	25,000.00								
182			Flags	2,500.00								
183			Albert Barn Demo	89,700.00	18,425.00							
191			Conwell Stabilization From Free Cash (Rent)	39,907.00	38,010.00	38,840.00	29,700.00			29,700.00		
192			Conwell Stabilization From FY16 VOCED	12,600.00		43,518.00	21,746.00			21,746.00		
194			<b>SUB TOTAL NON-OPERATING:</b>	<b>801,399.00</b>	<b>547,322.00</b>	<b>775,528.95</b>	<b>524,301.00</b>	<b>97,206.92</b>	<b>650.00</b>	<b>622,157.92</b>		
195			<b>TOTAL APPROPRIATIONS:</b>	<b>3,460,908.71</b>	<b>3,277,487.14</b>	<b>3,650,116.11</b>	<b>3,414,159.00</b>	<b>134,215.00</b>	<b>60,680.00</b>	<b>3,609,054.00</b>		

TOWN OF WORTHINGTON  
FISCAL YEAR 2017  
VOCED WORKSHEET

As of 3/3/16

FY2017

Grade 9	5		
Grade 10	3		
Grade 11	1		
Grade 12	6		
Regular	15	17,000.00	255,000.00
SPED	7	4,190.00	29,330.00
Total Tuition Smith			<u>284,330.00</u>
Transportation Smith			31,005.00 FY17 rate
Total Tuition and Transportation			<b>315,335.00</b>

**Town of Worthington  
Estimated Receipts  
Fiscal Year 2017**

	FY2014 ESTIMATED PER RECAP	FY2014 ACTUAL	FY2014 Actual/Esti	FY2015 ESTIMATED PER RECAP	FY2015 ACTUAL	FY2015 Actual/Esti	FY2016 ESTIMATED PER RECAP	FY2016 ACTUAL	FY2016 Actual/Esti	FY2017 ESTIMATED PER RECAP
<b>LOCAL ESTIMATED RECEIPTS</b>										
MRGF 1. Motor Vehicle Excise	81,200.00	161,898.06	80,698.06	81,200.00	169,192.23	87,992.23	81,200.00	175,442.81	94,242.81	150,275.00
MRGF 2. Other Excise										
MRGF 3. Penalties/Interest	7,200.00	17,391.70	10,191.70	7,200.00	15,044.14	7,844.14	7,200.00	16,193.33	8,993.33	7,200.00
MRGF 4. In Lieu of Taxes	5,400.00	8,933.00	3,533.00	5,400.00	9,149.00	3,749.00	5,400.00	9,066.00	3,666.00	5,400.00
5. Charge for Services Water										
6. Charges for Services Sewer										
7. Charges for Services Hospital										
8. Charges for Services Trash	29,000.00	34,762.50	5,762.50	34,000.00	34,240.50	240.50	34,000.00	28,340.20	(5,659.80)	
9. Other Charges for Services										
10.Fees	2,000.00	5,797.00	3,797.00	5,000.00	3,920.00	(1,080.00)	4,000.00	5,564.46	1,564.46	10,100.00
11.Rentals	16,825.00	41,359.00	24,534.00	13,025.00	31,310.00	18,285.00	6,875.00	1,310.00	(5,565.00)	1,100.00
12.Departmental Revenue Schools										
13.Departmental Revenue Libraries										
14.Departmental Revenue Cemeteries	775.00	175.00	(600.00)	175.00	850.00	675.00	800.00		(800.00)	
15.Departmental Revenue Recreation										
16.Other Departmental Revenue	7,000.00	8,855.69	1,855.69	8,000.00	9,688.18	1,688.18	9,500.00		(9,500.00)	
17.Licenses and Permits	11,000.00	7,919.20	(3,080.80)	7,000.00	12,190.70	5,190.70	12,200.00	16,897.15	4,697.15	38,000.00
18.Special Assessments										
MRGF 19.Fines and Forfeits	1,100.00	2,269.50	1,169.50	1,100.00	930.00	(170.00)	925.00	1,637.50	712.50	925.00
MRGF 20.Investment Income	1,600.00	1,074.66	(525.34)	1,000.00	1,600.44	600.44	1,000.00	1,817.13	817.13	1,000.00
MRGF 21.Medicaid Reimbursement										
MRGF 22.Miscellaneous Recurring (please Specify)		24,908.00	24,908.00							
MRGF 23.Miscellaneous non-recurring (please Specify)		2,301.00	2,301.00		5,000.00	5,000.00		14,314.65	14,314.65	
<b>TOTALS</b>	<b>163,100.00</b>	<b>317,644.31</b>	<b>154,544.31</b>	<b>163,100.00</b>	<b>293,115.19</b>	<b>130,015.19</b>	<b>163,100.00</b>	<b>270,583.23</b>	<b>107,483.23</b>	<b>214,000.00</b>

TOWN OF WORTHINGTON  
FISCAL YEAR 2017  
CAPITAL / ONE TIME  
FUNDING SOURCES

FUNDING SOURCE:	Warrant Amount	Free Cash	General Stabilization	Conwell Stabilization	Chapter "90" Available Funds	Other Available Funds
Stabilization Fund from Free Cash	187,624.00	187,624.00				
Chapter "90"	239,266.00				239,266.00	
Conwell Stabilization From Free Cash (Rent)	29,700.00	29,700.00				
Conwell Stabilization From FY16 Voiced	21,746.00					21,746.00 FY16 Voiced
Thermal Imaging Camera	12,180.00		12,180.00			
Four Sets Firefighting Gear and Two SCBA's						Tfd to Tanker see below
Vacuum Tanker Truck	80,000.00		62,000.00			18,000.00 33,785 FY17 ATM SCBA Approp 18,000 Existing Fire Grant Approp
Conwell Bldg Lighting Upgrade	50,000.00			50,000.00		
Accounting Remediation	22,502.00		22,502.00			
Treasury Remediation	25,000.00		25,000.00			
Prior Year Bills			650.00			
<b>TOTAL:</b>	<b>668,018.00</b>	<b>217,324.00</b>	<b>122,332.00</b>	<b>50,000.00</b>	<b>239,266.00</b>	<b>39,746.00</b>



**TOWN OF WORTHINGTON  
FISCAL YEAR 2017  
AVAILABLE FUNDS PROJECTION**

**Available Funds vs Fiscal Year 2017 Capital Needs  
Adopted per STM December 7 2016**

**Current Available Fund Balances**

Free Cash Balance as of 7/1/15	217,324.00	
Conwell Stabilization Fund Balance as of 5/4/16	261,475.13	
General Stabilization Fund Balance as of 5/4/16	824,879.63	
Existing Fire Grant Appropriation	18,000.00	
	1,321,678.76	1,321,678.76

**Fiscal Year 2017 Capital Needs**

Thermal Imaging Camera	12,180.00	
Vacuum Tanker Truck	80,000.00	
Conwell Bldg Lighting Upgrade	50,000.00	
Accounting Remediation	22,502.00	
Treasury Remediation	25,000.00	
	189,682.00	189,682.00
		1,131,996.76

**TOWN OF WORTHINGTON  
FREE CASH ANALYSIS**

FREE CASH CALCULATION	7/1/95	7/1/96	7/1/97	7/1/98	7/1/99	7/1/00	7/1/01	7/1/02	7/1/03	7/1/04	7/1/05	7/1/06	7/1/07	7/1/08	7/1/09	7/1/10	7/1/11	7/1/12	7/1/13	7/1/14
Surplus Revenue	277,639.00	338,744.00	251,843.00	327,864.00	365,992.00	302,837.00	324,375.00	315,127.00	426,263.00	412,337.00	433,633.00	631,258.00	738,091.00	636,970.00	398,454.00	363,082.00	395,613.00	498,624.00	558,781.00	604,023.00
Less: Real Estate	(104,537.00)	(92,295.00)	(124,899.00)	(77,636.00)	(86,972.00)	(123,616.00)	(151,119.00)	(128,477.00)	(160,103.00)	(193,718.00)	(90,281.00)	(62,421.00)	(53,984.00)	(64,069.00)	(68,241.00)	(68,822.00)	(84,610.00)	(85,238.00)	(89,167.00)	(85,436.00)
Personal Property	(7,714.00)	(9,896.00)	(12,519.00)	(10,672.00)	(12,031.00)	(14,853.00)	(17,578.00)	(17,738.00)	(19,010.00)	(20,252.00)	(16,258.00)	(16,267.00)	(16,757.00)	(7,747.00)	(8,359.00)	(7,487.00)	(6,452.00)	(5,213.00)	(4,339.00)	(3,534.00)
Other Receivables/Overdrawn Accounts								(1,145.00)	(490.00)											(108.00)
Cash Variance																		(136.00)	(136.00)	
Tax Variances							(485.00)	(42,868.00)	(4,706.00)	(19,458.00)	(3,299.00)	(3,924.00)	(3,298.00)				(5.00)	(5.00)	(75.00)	(75.00)
Refunds Due								(1,602.00)	(4,564.00)	(612.00)	(305.00)	(626.00)		(6,689.00)			(122.00)			
Cemeteries Grant Deficit								(3,000.00)	(3,000.00)											
RMV Over/Under										(260.00)	(200.00)	(500.00)	(500.00)							
Police Outside detail Deficit														(120.00)						
State Aid Highways			(2.00)	(16,512.00)	(3.00)	(916.00)													(3,977.00)	(32,441.00)
Agency																				
Medicare	(97.00)																			
Due from Trust Funds																				
Free Cash Votes not Recorded	(34,000.00)	(105,000.00)	(72,000.00)	(42,000.00)	(153,250.00)	(105,212.00)	(53,240.00)		(120,297.00)			(178,773.00)	(188,907.00)	(389,291.00)	(163,405.00)	(158,449.00)	(128,324.00)	(175,964.00)	(232,068.00)	(229,675.00)
RMV Non-Renewal Cr Balance																				520.00
<b>FREE CASH CERTIFIED:</b>	<b>131,291.00</b>	<b>131,553.00</b>	<b>42,423.00</b>	<b>181,044.00</b>	<b>113,736.00</b>	<b>58,240.00</b>	<b>101,953.00</b>	<b>120,297.00</b>	<b>114,093.00</b>	<b>178,037.00</b>	<b>323,290.00</b>	<b>368,747.00</b>	<b>474,645.00</b>	<b>169,054.00</b>	<b>158,449.00</b>	<b>128,324.00</b>	<b>175,964.00</b>	<b>232,068.00</b>	<b>229,675.00</b>	<b>252,754.00</b>
<b>FREE CASH COMPONENTS</b>																				
Add Revenue Deficits																				
Add Legal Appropriation Deficits																				
Excess (+)/Shortfall (-) Local Receipts	52,073.00	43,385.00	(7,847.00)	38,192.00	38,192.00	48,805.00	75,334.00	91,750.00	94,013.00	69,680.00	145,901.00	117,994.00	101,443.00	102,146.00	78,515.00	55,848.00	90,528.00	99,076.00	124,691.00	154,545.00
Add Actual Revenues Received, not Estimated	16,580.00	19,427.00	4,645.00	3,483.00	3,483.00	19,494.00	19,300.00	2,063.00	1,011.00	15,001.00	17,771.00	2,876.00	72,247.00	10,746.00	15,281.00	22,193.00	18,343.00	18,343.00	18,343.00	18,343.00
Excess (+)/Shortfall (-) Cherry Sheets	(502.00)	182.00	(963.00)	513.00	513.00	1,377.00	(643.00)	(1,463.00)	(10,639.00)	562.00	(1,567.00)	12,025.00	(1,567.00)	10,746.00	(10,939.00)	(25.00)	(2,325.00)	(859.00)	(9,462.00)	(7,389.00)
Subtract Receivables Released to Tax Title	(48,666.00)	(17,142.00)	(18,047.00)																	
Unencumbered/unexpended Appropriations	43,239.00	43,270.00	35,262.00	33,361.00	33,361.00	29,831.00	24,636.00	24,824.00	25,216.00	37,896.00	36,338.00	61,665.00	65,154.00	63,346.00	92,149.00	79,246.00	88,294.00	112,336.00	127,002.00	137,612.00
Minus prior year negative Free Cash																				
Add Prior year Free Cash not Appropriated	26,643.00	26,291.00	59,553.00	27,794.00	27,794.00	0.00			96,293.00	75,529.00	106,117.00	162,165.00	3,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Add Overlay Surplus Closed	1,799.00	4,736.00	3,501.00	9,862.00	9,862.00	1,667.00	8,539.00	11,228.00			31,310.00	16,078.00	62,543.00	(6,742.00)	(20,037.00)	(23,063.00)	(26,298.00)	(12,840.00)	(23,392.00)	(10,548.00)
Net change in R.E. P.P. Receivable	38,857.00	10,060.00	(35,227.00)	(16,885.00)	(16,885.00)	(42,227.00)	(14,773.00)	45,305.00	(32,160.00)	(34,815.00)	10,751.00	16,526.00	62,543.00	(6,742.00)	(20,037.00)	(23,063.00)	(26,298.00)	122.00	(3,911.00)	(36,676.00)
Net change in other Free Cash Adjustments	(97.00)	97.00	(2.00)	16,509.00	16,509.00	(913.00)	431.00	(48,130.00)	35,855.00	(7,570.00)	16,526.00	(312.00)	16,172.58	1,252.00	6,809.00	0.00	0.00	0.00	0.00	0.00
RMV Non-Renewal																				520.00
<b>IDENTIFIED FREE CASH:</b>	<b>129,926.00</b>	<b>130,306.00</b>	<b>40,875.00</b>	<b>112,829.00</b>	<b>112,829.00</b>	<b>58,034.00</b>	<b>112,824.00</b>	<b>125,577.00</b>	<b>113,296.00</b>	<b>177,047.00</b>	<b>300,937.00</b>	<b>362,991.58</b>	<b>463,237.00</b>	<b>169,810.00</b>	<b>146,497.00</b>	<b>127,287.00</b>	<b>172,129.00</b>	<b>216,178.00</b>	<b>215,448.00</b>	<b>237,544.00</b>
General Stabilization Fund	39,572.00	51,840.00	75,195.00	103,885.00	143,342.00	264,422.00	370,351.00	481,246.00	415,134.00	436,189.00	388,949.00	332,646.00	522,468.00	626,963.00	627,838.00	734,453.00	764,789.00	781,031.00	848,374.00	857,219.00
Cowell Building Stabilization Fund																		66,049.00	85,359.00	140,770.00

**TOWN OF WORTHINGTON  
FISCAL YEAR 2017 TAX IMPACT**

FY2015	FY2015 PER RECAP
<b>With FY2015 Values</b>	
<b>Tax Levy from Budget Summary</b>	2,331,271.41
Using FY2015 Values	167,236,113.00
Tax Rate	13.94
Average Single Family Value FY15	233,260.00
Average Single Family Tax Bill	3,251.64
Dollar Change from Prior Year	52.13

FY2016	FY2016 PER RECAP
<b>With FY2016 Values</b>	
<b>Tax Levy from Budget Summary</b>	2,677,424.43
Using FY2016 Values	166,713,849.00
Tax Rate	16.06
Average Single Family Value FY16	235,412.00
Average Single Family Tax Bill	3,780.72
Dollar Change from Prior Year	529.07

FY2017	Budget ATM Adopted
<b>With FY2016 Values</b>	
<b>Tax Levy from Budget Summary</b>	2,735,207.00
Using FY2016 Values	166,713,849.00
Tax Rate	16.41
Average Single Family Value FY16	235,412.00
Average Single Family Tax Bill	3,862.31
Dollar Change from Prior Year	81.59

FY2017	FY2017 Budget PER RECAP
<b>With FY2017 Values</b>	
<b>Tax Levy from Budget Summary</b>	2,772,547.86
Using FY2017 Values	167,121,631.00
Tax Rate	16.59
Average Single Family Value FY17	237,540.00
Average Single Family Tax Bill	3,940.79
Dollar Change from Prior Year	160.07