

TOWN OF WORTHINGTON  
FISCAL YEAR 2019  
BUDGET SUMMARY

	FY2016 ADOPTED Thru STM 9/29/15 PER TAX RECAP	FY2017 ADOPTED Thru STM 12/7/16 PER TAX RECAP	FY2018 ADOPTED Thru STM 11/28/17 PER TAX RECAP	FY2019 ATM Proposed House C.S.	
1	<b>I. REVENUES and AVAILABLE FUNDS</b>				
2	<b>A. TAXATION:</b>				
3	1. FY2019 Levy Limit Base	2,513,328.00	2,588,871.00	2,670,613.00	2,748,521.00
4	2. FY2018 Amended Growth				
5	3. ( line 1 + line 2 ) x 2.5%	62,833.00	64,722.00	66,765.00	68,713.00
6	4. FY2019 New Growth	12,710.00	17,020.00	11,143.00	11,000.00
7	5. FY2019 Override				Estimate
8	6. FY2019 Debt /Capital Exclusion				
9	a. Fire Pumper Truck	37,973.00	37,226.00	36,478.00	35,731.00
10	b. Capital Projects Bonded Principal and Interest	68,072.00	65,174.00	63,636.00	63,011.00
11	<b>TOTAL REVENUE: TAXATION</b>	2,694,916.00	2,773,013.00	2,848,635.00	2,926,976.00
12	<b>NON-TAXATION REVENUE and AVAILABLE FUNDS</b>				
13	<b>B. ESTIMATED RECEIPTS:</b>				
14	1. State Aid Cherry Sheet	504,948.00	463,801.00	521,559.00	559,446.00
15	2. Local Receipts Not Allocated	163,100.00	214,000.00	163,100.00	163,100.00
16	<b>C. AVAILABLE FUNDS:</b>				
17	Free Cash Appropriated to General Stabilization Fund	213,914.00	187,624.00	348,199.00	278,618.00
18	Free Cash Appropriated to Conwell Stabilization Fund	38,840.00	29,700.00		
19	Free Cash Appropriated				
20	Free Cash Appropriated To Reduce Tax Rate				
21	General Stabilization Fund Appropriated	238,000.00	122,332.00	275,150.00	267,050.00
22	Conwell Stabilization Fund Appropriated		50,000.00		
23	Rolland North Cemetery Trust	5,632.00	7,965.00	8,164.00	8,594.00
24	Overlay Surplus				
25	FY2016/FY2017/FY2018 Voted Appropriation	43,518.00	21,746.00	56,491.00	39,416.00
26	Other Available Funds			17,429.36	10,000.00
27	Existing Fire Grant Town Share		18,000.00		
28	Chapter "90" Available Funds	239,690.00	239,266.00	236,501.00	235,800.00
29	<b>TOTAL : NON-TAXATION and AVAILABLE FUNDS</b>	1,447,642.00	1,354,434.00	1,626,593.36	1,562,024.00
30	<b>TOTAL REVENUE and AVAILABLE FUNDS</b>	4,142,558.00	4,127,447.00	4,475,228.36	4,489,000.00

31	<b>II. EXPENDITURES</b>				
32	<b>A. APPROPRIATIONS:</b>				
33	1. Gross Appropriations from Town Meetings	3,650,116.11	3,609,054.00	3,905,646.36	3,884,030.35
34	<b>B. OTHER AMOUNTS TO BE RAISED:</b>				
35	1. Tax Title/Debt and Interest				
36	2. Overlay/Revenue/Offset Deficits	35.94			
37	3. Cherry Sheet Offsets	82,085.00	28,907.00	75,939.00	90,084.00
38	4. Snow & Ice Deficit c.44,s31d				
39	5. Other .....			1,611.62	
40	6. State and County Charges	2,133.00	1,748.00	1,512.00	1,811.00
41	7. School Choice Assmt.	370,520.00	467,624.00	341,551.00	323,697.00
42	8. Charter Choice Assmt.		0.00	0.00	
43	9. Overlay	20,176.38	19,648.86	13,784.75	14,000.00
44	<b>TOTAL: OTHER AMOUNTS TO BE RAISED</b>	474,950.32	517,927.86	434,398.37	429,592.00
45	<b>TOTAL EXPENDITURES:</b>	4,125,066.43	4,126,981.86	4,340,044.73	4,313,622.35

46	<b>RECONCILIATION</b>				
47	<b>TOTAL REVENUE and AVAILABLE FUNDS:</b>	4,142,558.00	4,127,447.00	4,475,228.36	4,489,000.00
48	<b>TOTAL EXPENDITURES:</b>	4,125,066.43	4,126,981.86	4,340,044.73	4,313,622.35
49	<b>EXCESS CAPACITY or (DEFICIT)!</b>	17,491.57	465.14	135,183.63	175,377.65
50	<b>TOTAL TAXABLE VALUE</b>	166,713,849.00	167,121,631.00	171,520,314.00	171,520,314.00
51	<b>TAX LEVY</b>	2,677,424.43	2,772,547.86	2,713,451.37	2,751,598.35
52	<b>TAX RATE</b>	16.06	16.59	15.82	16.04 Projected
53	<b>Average Single Family Tax Bill</b>	3,780.72	3,940.79	3,898.11	3,952.61 Projected
54	<b>Change From Prior Year</b>	529.08	160.07	(42.68)	54.80

**TOWN OF WORTHINGTON  
FISCAL YEAR 2019  
APPROPRIATION WORKSHEET**

			FY2016	FY2017	FY2018	FY2019	DOLLAR	PERCENT
			TOTAL	TOTAL	TOTAL	TOTAL	CHANGE	CHANGE
			APPROPRIATED	APPROPRIATED	APPROPRIATED	PROPOSED		
			Thru STM 9/29/15	Thru STM 12/7/16	Thru STM 11/28/17	ATM		
			PER RECAP	PER RECAP	PER RECAP			
Line	Article							
No.	No.	Appropriation						
1	10	Selectmen's Salaries	6,361.00	6,361.00	4,334.00	4,334.00	0.00	0.00
2	10	Board of Health Salaries	5,172.00	5,250.00	5,328.00	5,418.00	90.00	1.69
3	15	Board of Health Agent Compensation	2,900.00	3,900.00	3,900.00	4,900.00	1,000.00	25.64
4	15	Board of Health Expense	200.00	200.00	200.00	200.00	0.00	0.00
5	10	Moderator's Salary	100.00	100.00	100.00	100.00	0.00	0.00
6	10	Town Clerk's Salary	9,770.00	9,916.00	10,065.00	10,235.00	170.00	1.69
7	10	Assessor's Salaries	23,681.00	24,036.00	24,397.00	24,811.00	414.00	1.70
8	11	Selectmen's Expense	2,500.00	2,500.00	2,000.00	3,000.00	1,000.00	50.00
9	11	Classified Advertising			3,000.00	2,000.00	(1,000.00)	(33.33)
10	11	Assessor's Expense	1,750.00	1,750.00	1,750.00	1,750.00	0.00	0.00
11	11	Assessor's Software Support and Online Search	6,995.00	7,245.00	7,515.00	7,840.00	325.00	4.32
12	11	Tax Map Maintenance	1,275.00	1,275.00	1,275.00	1,400.00	125.00	9.80
13	11	On Line Tax Maps	1,800.00	1,800.00	2,400.00	2,400.00	0.00	0.00
14	11	Revaluation Expense	1,000.00	15,000.00	0.00	1,800.00	1,800.00	
15	11	Town Clerk Expense	700.00	700.00	700.00	700.00	0.00	0.00
16	11	Election Expense	1,714.00	3,138.00	450.00	3,435.00	2,985.00	663.33
17	11	Board of Registrar's Expense	50.00	50.00	50.00	50.00	0.00	0.00
18	11	Tax Collector's Salary	14,909.00	15,133.00	15,360.00	16,640.00	1,280.00	8.33
19	11	Assistant Tax Collector/Treasurer Salary	6,162.00	6,254.00	7,299.00	7,575.00	276.00	3.78
20	11	Tax Collector's Expense	4,100.00	4,100.00	4,100.00	4,100.00	0.00	0.00
21	11	Tax Collector Software Contract	4,851.00	5,094.00	5,451.00	5,094.00	(357.00)	(6.55)
22	11	Accounting Services		2,400.00	0.00	0.00	0.00	
23		Accountant's Salary	12,567.00	12,321.00	0.00	0.00	0.00	
24	11	Town Accountant Services Account		14,581.00	30,000.00	30,000.00	0.00	0.00
25		Data Entry Clerk		3,077.00	0.00	0.00	0.00	
26		Accountant's Expense	400.00	400.00	0.00	0.00	0.00	
27	11	Accounting Software Support	2,803.00	3,000.00	3,000.00	3,434.00	434.00	14.47
23	11	Treasurer Salary	14,567.00	14,363.00	14,718.00	16,640.00	1,922.00	13.06
24		Assistant Treasurer Salary	564.00	1,287.00	0.00	0.00	0.00	
25	11	Treasurer Expense	2,000.00	4,100.00	4,500.00	4,500.00	0.00	0.00
26	11	Treasurer Software Support	2,803.00	4,070.00	4,343.00	1,529.00	(2,814.00)	(64.79)
27	11	Town Payroll Service		1,230.00	2,500.00	2,500.00	0.00	0.00
28	11	Administrative Secretary Salary	36,728.00	48,728.00	49,459.00	50,711.00	1,252.00	2.53
29	11	Asst. Administrative Secretary	682.00	250.00	250.00	750.00	500.00	200.00
30	11	Recording Secretary	2,856.00	3,500.00	10,000.00	10,000.00	0.00	0.00
31	11	Board of Appeals Expense	400.00	250.00	500.00	500.00	0.00	0.00
32	11	Conservation Commission Expense	600.00	600.00	600.00	600.00	0.00	0.00
33	11	Town Office Maintenance & Supplies	3,000.00	3,200.00	3,200.00	3,200.00	0.00	0.00
34	11	Town Hall Maintenance	4,600.00	4,600.00	4,500.00	4,500.00	0.00	0.00
35	11	Town Hall Custodian	2,546.00	2,635.00	2,623.00	2,668.00	45.00	1.72
36	11	Town Telephone Expense	6,500.00	6,500.00	6,500.00	8,160.00	1,660.00	25.54
37	11	Heating Expense Town Buildings	26,000.00	23,000.00	23,000.00	23,000.00	0.00	0.00
38	11	War Memorial and Public Building				250.00	250.00	
39	11	Moran Property Expense	2,000.00	500.00	500.00	500.00	0.00	0.00
40	11	R. H. Conwell Building Expense	90,970.00	98,740.00	98,740.00	102,500.00	3,760.00	3.81
41	11	IT/Computer Replenishment Plan	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00
42	11	Computer Maintenance Supplies	1,500.00	1,500.00	700.00	700.00	0.00	0.00
43	11	Computer Maintenance Labor	2,400.00	2,400.00	3,200.00	3,200.00	0.00	0.00
44	11	Town Web Site	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00
45		WiredWest Annual Fee	0.00	1,000.00	1,000.00	0.00	(1,000.00)	(100.00)
46	11	Planning Board Expense	800.00	800.00	300.00	300.00	0.00	0.00
47	11	Pioneer Valley Planning Commission	173.40	178.00	182.00	187.00	5.00	2.75
48	11	Recreation Commission Expense	1,800.00	1,000.00	1,600.00	1,600.00	0.00	0.00
54	11	Finance Committee Expense	130.00	130.00	130.00	140.00	10.00	7.69
50	11	Annual Audit Expense	0.00	12,500.00	12,500.00	12,500.00	0.00	0.00
51	11	Town Reports	1,250.00	1,250.00	1,250.00	1,250.00	0.00	0.00
52	11	Law Account Expense	15,500.00	12,000.00	12,000.00	12,000.00	0.00	0.00
53	11	Tax Taking--Collector	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00
54	11	Tax Title Foreclosure--Treasurer	5,000.00	2,500.00	2,500.00	2,500.00	0.00	0.00
55	11	Tax Foreclosure Maintenance Expense	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00
56	11	Council on Aging	7,486.00	7,486.00	7,486.00	7,486.00	0.00	0.00
57	11	COA Building Lease				15,000.00	15,000.00	
58	11	Historical Commission Expense	500.00	500.00	200.00	200.00	0.00	0.00
59	12	Hampshire County Retirement	63,968.00	92,249.00	118,196.00	113,996.00	(4,200.00)	(3.55)
60	12	Group Insurance	227,613.05	157,196.08	148,037.00	175,000.00	26,963.00	18.21
61	12	Unemployment Compensation	1,000.00	1,200.00	1,200.00	1,200.00	0.00	0.00
62	12	Worker's Compensation	6,500.00	6,158.00	6,600.00	15,000.00	8,400.00	127.27
63	12	Insurance and Bonds	38,220.00	40,131.00	42,059.25	48,656.00	6,596.75	15.68
64	12	Medicare	14,500.00	13,175.00	20,500.00	20,500.00	0.00	0.00
65	15	Emergency Management Salary	918.00	932.00	946.00	962.00	16.00	1.69
66	15	Emergency Management Expense	600.00	600.00	600.00	600.00	0.00	0.00

TOWN OF WORTHINGTON  
FISCAL YEAR 2019  
APPROPRIATION WORKSHEET

			FY2016	FY2017	FY2018	FY2019	DOLLAR	PERCENT
			TOTAL	TOTAL	TOTAL	TOTAL	CHANGE	CHANGE
			APPROPRIATED	APPROPRIATED	APPROPRIATED	PROPOSED		
			Thru STM 9/29/15	Thru STM 12/7/16	Thru STM 11/28/17	ATM		
			PER RECAP	PER RECAP	PER RECAP			
Line	Article	Appropriation						
No.	No.							
67	15	CivicReady				1,110.00	1,110.00	
68	15	Animal Control Officer's Salary	1,507.00	1,530.00	1,553.00	1,579.00	26.00	1.67
69	15	Animal Control Officer's Expense	300.00	300.00	300.00	300.00	0.00	0.00
70	15	Police Dept. Expense	11,000.00	11,000.00	11,000.00	11,000.00	0.00	0.00
71	15	Police Wages	36,830.00	36,830.00	37,382.00	37,382.00	0.00	0.00
72	15	Police Wages Clerical	4,436.00	6,003.00	9,141.00	9,360.00	219.00	2.40
73	15	Regional Lockup Assmt	1,098.00	1,098.00	1,098.00	1,098.00	0.00	0.00
74	15	Hampshire County Emergency Communication	485.71	486.00	486.00	486.00	0.00	0.00
75	15	Fire Dept. Operating Expense	18,900.00	18,900.00	22,725.10	22,795.00	69.90	0.31
76	15	Fire Dept. Fuel	5,000.00	2,500.00	2,500.00	2,500.00	0.00	0.00
77	15	Fire Dept. Wages Clerical	4,436.00	1,501.00	1,524.00	4,680.00	3,156.00	207.09
78	15	Fire Chief's Salary	4,811.00	4,883.00	4,956.00	5,200.00	244.00	4.92
79	15	Fire Dept. Grant Writer	1,137.00	1,154.00	1,171.00	1,191.00	20.00	1.71
80	15	Fire Dept.Code Inspection Compensation	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00
81	15	Fire Dept. Call Compensation	13,000.00	13,000.00	13,000.00	13,000.00	0.00	0.00
82	15	Hilltown Community Ambulance Assoc.	20,923.00	22,073.00	23,287.00	24,568.00	1,281.00	5.50
83	15	Constable's Salary	100.00	100.00	100.00	100.00	0.00	0.00
84	15	Animal Inspector's Salary	629.00	638.00	648.00	659.00	11.00	1.70
85	15	Building Commissioner Salary	8,929.00	9,063.00	9,500.00	10,046.00	546.00	5.75
86	15	Building Inspector Alternate	765.00	776.00	788.00	200.00	(588.00)	(74.62)
87	15	Building Inspector Expense	325.00	325.00	200.00	400.00	200.00	100.00
88	15	Plumbing Inspector's Salary	1,366.00	1,386.00	1,407.00	1,431.00	24.00	1.71
89	15	Plumbing Inspector Expense	400.00	400.00	400.00	400.00	0.00	0.00
90	15	Wiring Inspector's Salary	2,149.00	2,181.00	3,181.00	3,235.00	54.00	1.70
91	15	Wiring Inspector's Expense	110.00	120.00	120.00	120.00	0.00	0.00
92	15	Asst. Wiring Inspector's Expense	600.00	600.00	300.00	300.00	0.00	0.00
93	15	Gas Inspector's Salary	1,074.00	1,090.00	1,106.00	1,125.00	19.00	1.72
94	10	Tree Warden Salary				2,000.00	2,000.00	
95	11	Tree Warden Expense	15,000.00	15,000.00	30,000.00	20,000.00	(10,000.00)	(33.33)
96	15	Central Hampshire Veteran's Services	5,071.00	4,458.00	4,709.00	5,033.00	324.00	6.88
97	15	Veterans Aid	32,000.00	19,000.00	45,750.00	36,000.00	(9,750.00)	(21.31)
98	15	Disposal Works	45,000.00	45,000.00	45,000.00	45,000.00	0.00	0.00
99	15	Disposal Attendent	9,558.00	10,000.00	10,500.00	10,500.00	0.00	0.00
100	15	HRMC	3,790.00	4,682.00	5,410.00	6,546.00	1,136.00	21.00
101	15	Street Lights	800.00	750.00	730.00	750.00	20.00	2.74
102		Berkshire Regional Group Purchasing Program	600.00	0.00	0.00	0.00	0.00	
103	13	Worthington Library Operating	16,441.00	17,263.00	18,000.00	18,900.00	900.00	5.00
104	14	Center Cemetery Maintenance	4,034.00	4,134.00	4,237.00	4,460.00	223.00	5.26
105	14	North Cemetery Maintenance	5,632.00	7,965.00	8,164.00	8,594.00	430.00	5.27
106	14	Ringville Cemetery Maintenance	3,633.00	3,724.00	3,817.00	4,018.00	201.00	5.27
107	14	Historical Cemetery Maintenance	840.00	861.00	882.00	928.00	46.00	5.22
108	14	Grave Openings	3,400.00	3,400.00	3,400.00	3,400.00	0.00	0.00
109	18	General Highway Maintenance	40,000.00	40,000.00	40,000.00	50,000.00	10,000.00	25.00
110	18	Road Sweeping	5,000.00	5,000.00	5,000.00	6,000.00	1,000.00	20.00
111	18	Town Mowing				8,000.00	8,000.00	
112	18	Winter Highway Maintenance	95,000.00	95,000.00	95,000.00	95,000.00	0.00	0.00
113	18	Winter Highway Overtime/Wages	11,481.00	11,853.00	11,853.00	11,853.00	0.00	0.00
114	18	Highway Dept. Wages	100,170.00	102,493.00	108,825.00	111,842.00	3,017.00	2.77
115	18	Highway Wages Clerical	4,436.00	6,003.00	4,571.00	4,680.00	109.00	2.38
116	18	Superintendent's Salary	62,884.00	63,827.00	64,784.00	67,247.00	2,463.00	3.80
117	18	Superintendent's Additional Winter Compensation	2,479.00	2,479.00	2,479.00	2,479.00	0.00	0.00
118	18	Garage Maintenance	14,000.00	14,000.00	14,000.00	14,000.00	0.00	0.00
119	18	Machinery Maintenance	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00
120	18	Highway / Police Fuel	38,000.00	32,000.00	32,000.00	27,000.00	(5,000.00)	(15.63)
121	18	Superintendent's Expense	600.00	600.00	600.00	700.00	100.00	16.67
122	18	Secondary Road Improvements	50,000.00	50,000.00	50,000.00	60,000.00	10,000.00	20.00
123	23	Reserve Fund	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
124	17	Fire Pumper Truck 2014	37,973.00	37,226.00	36,478.00	35,731.00	(747.00)	(2.05)
125								
126		<b>Sub Total Town Operating:</b>	<b>1,497,767.16</b>	<b>1,507,874.08</b>	<b>1,585,055.35</b>	<b>1,672,827.00</b>	<b>87,771.65</b>	<b>5.54</b>
127	9	Gateway Capital Projects	68,072.00	65,174.00	63,636.00	63,011.00	(625.00)	(0.98)
128	9	Gateway MSBA Payback	31,279.00	8,124.00	8,124.00	21,288.00	13,164.00	162.04
129		<b>Sub Total Gateway District:</b>	<b>99,351.00</b>	<b>73,298.00</b>	<b>71,760.00</b>	<b>84,299.00</b>	<b>12,539.00</b>	<b>17.47</b>
130	6	Town Elementary School	807,912.00	761,974.60	800,566.60	742,837.35	(57,729.25)	(7.21)
131	6	Town Secondary	177,000.00	255,912.40	213,032.40	217,500.00	4,467.60	2.10
132	6	Out of District Tuition			0.00	57,750.00	57,750.00	
133	6	Out of District Transp			57,880.00	60,000.00	2,120.00	3.66
134	7	Pre School Revolving	27,000.00	25,000.00	25,000.00	25,000.00	0.00	0.00
135		<b>Sub Total Town (New) District:</b>	<b>1,011,912.00</b>	<b>1,042,887.00</b>	<b>1,096,479.00</b>	<b>1,103,087.35</b>	<b>6,608.35</b>	<b>0.60</b>

TOWN OF WORTHINGTON  
FISCAL YEAR 2019  
APPROPRIATION WORKSHEET

			FY2016 TOTAL	FY2017 TOTAL	FY2018 TOTAL	FY2019 TOTAL	DOLLAR CHANGE	PERCENT CHANGE
			APPROPRIATED	APPROPRIATED	APPROPRIATED	PROPOSED		
			Thru STM 9/29/15	Thru STM 12/7/16	Thru STM 11/28/17	ATM		
			PER RECAP	PER RECAP	PER RECAP			
Line No.	Article No.	Appropriation						
136	8	Vocational Education	265,557.00	315,335.00	213,055.00	192,933.00	(20,122.00)	(9.44)
137		<b>Sub Total All Schools:</b>	<b>1,376,820.00</b>	<b>1,431,520.00</b>	<b>1,381,294.00</b>	<b>1,380,319.35</b>	<b>(974.65)</b>	<b>(0.07)</b>
138		<b>TOTAL TOWN OPERATING:</b>	<b>2,874,587.16</b>	<b>2,939,394.08</b>	<b>2,966,349.35</b>	<b>3,053,146.35</b>	<b>86,797.00</b>	<b>2.93</b>
139	25	Stabilization Fund from Free Cash	213,914.00	187,624.00	348,199.00	278,618.00		
140	24	Chapter "90"	239,690.00	239,266.00	236,501.00	235,800.00		
141	21	<b>Fire Dept. Capital:</b>						
142		Vacuum Tanker		80,000.00				
143		New Thermal Imager		12,180.00				
144		<b>Sub Total Fire Dept. Capital:</b>	<b>0.00</b>	<b>92,180.00</b>	<b>0.00</b>	<b>0.00</b>		
145	32	<b>Highway Dept. Capital:</b>						
146	19	New Dump Truck			222,350.00	210,000.00		
147		New "Used" Grader	150,000.00					
148		<b>Sub Total Highway Capital:</b>	<b>150,000.00</b>	<b>0.00</b>	<b>222,350.00</b>	<b>210,000.00</b>		
149		<b>Police Dept. Capital</b>						
150	16	Equipt Two Officers				2,000.00		
151		<b>Sub Total Police Dept. Capital</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>		
152	21	Moran Property Demo				43,050.00		
153	22	Compactor Box (Garbage)				8,000.00		
154	20	Paint Town Hall				4,000.00		
155		Compensation Study			7,800.00			
156		BOH Enforcement Action			500.00			
157		Small Bridge Grant			948.75			
158		Conwell Bldg Special Article Balances back to Conwell Stabl			17,429.36			
159		Worthington 250th Anniversary			20,000.00			
160		Paper Compactor Etc			25,000.00			
161		Prior Year Bill FY17 School			351.00			
161		Prior Year Bill FY17 Treasurer Software			157.00			
162		Prior Year Bill FY17 Fire			69.90			
163		Accounting Remediation		22,502.00				
164		Treasury Remediation		25,000.00				
166		Prior Year Bill Computer Support		375.00				
167		Prior Year Bill Staples		275.00				
168		Prior Year Bill Conwell Bldg		991.92				
169		Lighting Upgrade Conwell Bldg		50,000.00				
170		Prior Year Bill Computer Maint.	125.00					
171		EMT Training	1,441.95					
172		Park Bench	1,000.00					
173		CEC FF & E Purchase	30,000.00					
174		Town Hall Septic System	40,000.00					
175		Sam Hill Bridge	10,000.00					
176		Treasurer's software applications Tax Title	2,750.00					
177		Treasurer's software applications Cash Book	4,250.00					
178		Conwell Litigation Defense			3,500.00			
179		Conwell Stabilization From Free Cash (Rent)	38,840.00	29,700.00	0.00	0.00		
180	27	FY19 Tree Warden from FY18 Tree Warden Exp				10,000.00		
181	26	Conwell Stabilization From VOCED	43,518.00	21,746.00	56,491.00	39,416.00		
182		<b>SUB TOTAL MISC NON-OPERATING:</b>	<b>171,924.95</b>	<b>150,589.92</b>	<b>132,247.01</b>	<b>104,466.00</b>		
183		<b>SUB TOTAL NON-OPERATING:</b>	<b>775,528.95</b>	<b>669,659.92</b>	<b>939,297.01</b>	<b>830,884.00</b>		
184		<b>TOTAL APPROPRIATIONS:</b>	<b>3,650,116.11</b>	<b>3,609,054.00</b>	<b>3,905,646.36</b>	<b>3,884,030.35</b>		

**TOWN OF WORTHINGTON  
FINANCE COMMITTEE  
ESTIMATED BROADBAND TAX IMPACT**

The tables below show the estimated tax impact of the three proposed broadband options assuming 100 percent is raised through taxation. The Municipal Light Board has proposed the eventual shifting of the debt repayment (Options A & B) from taxation to the user fee of subscribers of the network. As this shift depends on a number of factors the impact below should be considered worst case. If the State reimburses the Town for Option B there would be no long term debt or tax impact.

<b>OPTION "A" BUILD and OWN</b>		<b>Taxable Value</b>	<b>Tax Impact Per Year</b>
<b>General Obligation Bonds 1,790,000.00</b>			
<b>Term: Two Year Short Term/ 18 Year Bonds</b>		200,000.00	175.71
		<b>246,404.00</b>	<b>216.47</b>
		250,000.00	219.63
<b>Estimated Annual Debt Service</b>	<b>150,685.00</b>	275,000.00	241.59
		300,000.00	263.56
		350,000.00	307.48
<b>FY2018 Total Town Taxable Value</b>	<b>171,520,314.00</b>	375,000.00	329.45
<b>Tax Rate</b>	<b>0.88</b>	400,000.00	351.41
		450,000.00	395.34
<b>FY2018 Average Single Family Value</b>	<b>246,404.00</b>	500,000.00	439.26
		550,000.00	483.19
<b>Average Single Family Tax Bill Impact</b>	<b>216.47</b>	600,000.00	527.12

<b>OPTION "B" MATRIX</b>		<b>Taxable Value</b>	<b>Tax Impact Per Year</b>
<b>General Obligation Bonds 926,250.00</b>			
<b>Term: Two Year Short Term/ 18 Year Bonds</b>		200,000.00	84.27
		<b>246,404.00</b>	<b>103.82</b>
		250,000.00	105.34
<b>Estimated Annual Debt Service</b>	<b>72,269.00</b>	275,000.00	115.87
		300,000.00	126.40
		350,000.00	147.47
<b>FY2018 Total Town Taxable Value</b>	<b>171,520,314.00</b>	375,000.00	158.00
<b>Tax Rate</b>	<b>0.42</b>	400,000.00	168.54
		450,000.00	189.60
<b>FY2018 Average Single Family Value</b>	<b>246,404.00</b>	500,000.00	210.67
		550,000.00	231.74
<b>Average Single Family Tax Bill Impact</b>	<b>103.82</b>	600,000.00	252.81

<b>OPTION "C" COMCAST</b>		<b>Taxable Value</b>	<b>Tax Impact Per Year</b>
<b>State "Cherry Sheet" Assessment</b>			
<b>Total Payback 571,905.00</b>		200,000.00	44.46
		<b>246,404.00</b>	<b>54.77</b>
		250,000.00	55.57
<b>Annual Assessment 15 years</b>	<b>38,127.00</b>	275,000.00	61.13
		300,000.00	66.69
		350,000.00	77.80
<b>FY2018 Total Town Taxable Value</b>	<b>171,520,314.00</b>	375,000.00	83.36
<b>Tax Rate</b>	<b>0.22</b>	400,000.00	88.92
		450,000.00	100.03
<b>FY2018 Average Single Family Value</b>	<b>246,404.00</b>	500,000.00	111.14
		550,000.00	122.26
<b>Average Single Family Tax Bill Impact</b>	<b>54.77</b>	600,000.00	133.37