

TOWN OF WORTHINGTON
FISCAL YEAR 2015
BUDGET SUMMARY

	FY2012 ADOPTED Thru STM 10/6/11 PER TAX RECAP	FY2013 ADOPTED Thru STM 9/18/12 PER TAX RECAP	FY2014 ADOPTED Thru STM 11/19/13 PER TAX RECAP	FY2015 ATM PROPOSED Gateway Version 1.2 C.S House W & M	
I. REVENUES and AVAILABLE FUNDS					
A. TAXATION:					
1. FY2015 Levy Limit Base	2,198,451.00	2,279,886.00	2,354,881.00	2,430,012.00	
2. FY2014 Amended Growth					
3. (line 1 + line 2) x 2.5%	54,961.00	56,997.00	58,872.00	60,750.00	
4. FY2015 New Growth	26,474.00	17,998.00	16,259.00	16,000.00	Estimated
5. FY2015 Override					
6. FY2015 Debt /Capital Exclusion					
a. Fire Truck E-1	0.00	0.00	0.00	0.00	
b. Loader	0.00	0.00	0.00	0.00	
c. Gateway					
d. High Sch. Roof P&I	0.00	0.00	0.00	0.00	
e. New Capital Projects Bonded Principal and Interest	56,102.00	65,544.00	60,901.00	59,859.00	
TOTAL REVENUE: TAXATION	2,335,988.00	2,420,425.00	2,490,913.00	2,566,621.00	
NON-TAXATION REVENUE and AVAILABLE FUNDS					
B. ESTIMATED RECEIPTS:					
1. State Aid Cherry Sheet	204,494.00	217,485.00	225,579.00	244,174.00	HW&M
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	128,324.00	146,862.00	192,161.00		??
Free Cash Appropriated to Conwell Stabilization Fund		29,102.00	39,907.00	38,010.00	
Free Cash Appropriated					
Free Cash Appropriated To Reduce Tax Rate					
General Stabilization Fund Appropriated	147,000.00	55,500.00	173,303.00	12,000.00	
Conwell Stabilization Fund Appropriated		19,000.00			
Rolland North Cemetery Trust	5,102.00	5,230.00	5,361.00	5,495.00	
Overlay Surplus		3,300.00			
FY2012 Winter Highways		43,200.00			
FY2012/FY2013 Voiced Appropriation		9,000.00	12,600.00		
FY2011 Gateway Appropriation	35,991.00				
FY2012 Fire Grant			30,000.00		
Police Photo ID					
Chapter "90" Available Funds	242,034.00	241,060.00	360,928.00	240,247.00	
Sale of Lots				30,000.00	
TOTAL : NON-TAXATION and AVAILABLE FUNDS	926,045.00	932,839.00	1,202,939.00	733,026.00	
TOTAL REVENUE and AVAILABLE FUNDS	3,262,033.00	3,353,264.00	3,693,852.00	3,299,647.00	

II. EXPENDITURES					
A. APPROPRIATIONS:					
1. Gross Appropriations from Town Meetings	3,120,144.55	3,082,444.27	3,460,908.71	2,949,520.14	
B. OTHER AMOUNTS TO BE RAISED:					
1. Tax Title/Debt and Interest					
2. Overlay/Revenue/Offset Deficits	1,140.90		35.94		
3. Cherry Sheet Offsets	1,588.00	1,499.00	1,492.00	1,590.00	HW&M
4. Snow & Ice Deficit c.44,s31d					
5. Other					
6. State and County Charges	2,075.00	1,686.00	1,559.00	2,137.00	HW&M
7. Overlay	19,453.40	20,615.71	19,871.62	20,000.00	
TOTAL: OTHER AMOUNTS TO BE RAISED	24,257.30	23,800.71	22,958.56	23,727.00	
TOTAL EXPENDITURES:	3,144,401.85	3,106,244.98	3,483,867.27	2,973,247.14	

RECONCILIATION					
TOTAL REVENUE and AVAILABLE FUNDS:	3,262,033.00	3,353,264.00	3,693,852.00	3,299,647.00	
TOTAL EXPENDITURES:	3,144,401.85	3,106,244.98	3,483,867.27	2,973,247.14	
EXCESS CAPACITY or (DEFICIT)!	117,631.15	247,019.02	209,984.73	326,399.86	
TOTAL TAXABLE VALUE	162,042,136.00	162,680,088.00	162,923,448.00	162,923,448.00	FY2014 Values
TAX LEVY	2,218,356.85	2,173,405.98	2,280,928.27	2,240,221.14	
ACTUAL TAX RATES	13.69	13.36	14.00	13.75	Estimated
Average Single Family Tax Bill	3,135.00	3,069.00	3,200.00	3,142.00	Estimated

				FY2012	FY2013	FY2014	FY2015	DOLLAR	PERCENT
				TOTAL	TOTAL	TOTAL	ATM	CHANGE	CHANGE
				APPROPRIATED	APPROPRIATED	APPROPRIATED	PROPOSED		
				THRU STM 10/6/11	THRU STM 9/18/12	THRU STM 11/19/13	Gateway Version 1.2		
				PER RECAP	PER RECAP	PER RECAP	C.S House W & M		
Line No.	Article No.	Account Number	Appropriation						
1	6	10122.00	Selectmen's Salaries	5,994.00	6,144.00	6,267.00	6,361.00	94.00	1.50
2	6	70510.00	Board of Health Salaries	4,776.00	4,896.00	4,995.00	5,070.00	75.00	1.50
3	14	70530.00	Board of Health Agent Compensation	2,200.00	2,200.00	2,200.00	2,200.00	0.00	0.00
4	6	10114.00	Moderator's Salary	100.00	102.50	100.00	100.00	0.00	0.00
5	6	10161.00	Town Clerk's Salary	9,026.00	9,251.00	9,436.00	9,578.00	142.00	1.50
6	6	10141.00	Assessor's Salaries	21,878.00	22,425.00	22,874.00	23,217.00	343.00	1.50
7	7	10122.01	Selectmen's Expense	2,500.00	2,500.00	2,500.00	1,500.00	(1,000.00)	(40.00)
8	7	10141.01	Assessor's Expense	2,000.00	2,900.00	1,750.00	1,750.00	0.00	0.00
9	7	10141.04	Assessor's Software Contract	4,550.00	4,550.00	4,800.00	4,935.00	135.00	2.81
10	7	10143.00	Revaluation Expense	1,400.00	1,400.00	14,000.00	900.00	(13,100.00)	(93.57)
11	7	10142.01	On Line Property Record Cards	2,000.00	2,000.00	2,100.00	2,100.00	0.00	0.00
12	7	10142.02	Tax Map Maintenance			1,150.00	1,150.00	0.00	
13	7	10142.03	On Line Tax Maps		1,800.00	1,800.00	1,800.00	0.00	0.00
14	7	10161.01	Town Clerk Expense	700.00	700.00	700.00	700.00	0.00	0.00
15	7	10162.00	Election Expense	1,455.00	2,826.00	1,182.00	2,754.00	1,572.00	132.99
16	7	10163.00	Board of Registrar's Expense	50.00	50.00	50.00	50.00	0.00	0.00
17	7	10146.00	Tax Collector's Salary	13,775.00	14,119.00	14,401.00	14,617.00	216.00	1.50
18	7	10146.04	Assistant Tax Collector Salary	5,582.00	5,835.00	5,952.00	6,041.00	89.00	1.50
19	7	10146.01	Tax Collector's Expense	4,100.00	4,100.00	4,100.00	4,100.00	0.00	0.00
20	7	10146.03	Tax Collector Software Contract	4,620.00	4,620.00	4,620.00	4,851.00	231.00	5.00
21	7	10135.00	Accountant's Salary	10,030.00	10,281.00	12,139.00	12,321.00	182.00	1.50
22	7	10135.01	Accountant's Expense	400.00	400.00	400.00	400.00	0.00	0.00
23	7	10135.03	Accounting Software Support	2,094.00	2,250.00	2,419.00	2,601.00	182.00	7.52
24	7	10145.00	Treasurer Salary	11,611.00	11,901.00	12,139.00	12,321.00	182.00	1.50
25	7	10145.03	Assistant Treasurer Salary	578.00	564.00	564.00	564.00	0.00	0.00
26	7	10145.01	Treasurer Expense	1,700.00	1,700.00	2,000.00	2,000.00	0.00	0.00
27	7	10145.05	Treasurer Software Support	2,094.00	2,250.00	2,418.45	2,601.00	182.55	7.55
28	7	10122.02	Administrative Secretary Salary	11,323.00	21,050.40	26,624.00	27,023.00	399.00	1.50
29	10		Administrative Secretary Salary Additional 8 hours				6,257.00		
30	7	10122.06	Asst. Administrative Secretary	630.00	646.00	659.00	669.00	10.00	1.52
31	7	10122.10	Recording Secretary	2,100.00	2,100.00	2,800.00	2,800.00	0.00	0.00
32	7	10176.00	Board of Appeals Expense	500.00	500.00	400.00	400.00	0.00	0.00
33	7	10171.00	Conservation Commission Expense	570.00	500.00	500.00	500.00	0.00	0.00
34	7	10190.00	Town Office Maintenance & Supplies	3,000.00	3,000.00	3,100.00	3,300.00	200.00	6.45
35	7	10192.00	Town Hall Maintenance	4,600.00	4,600.00	4,600.00	4,600.00	0.00	0.00
36	7	10192.01	Town Hall Custodian	4,061.00	4,165.20	4,150.00	2,496.00	(1,654.00)	(39.86)
37	7	10191.01	Town Telephone Expense	5,500.00	5,500.00	5,500.00	6,500.00	1,000.00	18.18
38	7	10193.00	Heating Expense Town Buildings	24,200.00	24,200.00	27,200.00	27,200.00	0.00	0.00
39	7	90402.00	Moran Property Expense	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
40	7	90406.00	R. H. Corwell Bulding Expense	68,500.00	75,000.00	75,000.00	75,000.00	0.00	0.00
41	7	10154.00	IT/Computer Replenishment Plan				4,000.00		
42	7	10155.00	Computer Maintenance Supplies	1,200.00	2,000.00	2,000.00	1,500.00	(500.00)	(25.00)
43	7	10158.00	Computer Maintenance Labor	2,000.00	2,400.00	2,400.00	2,400.00	0.00	0.00
44	7	10157.00	Town Web Site		400.00	2,500.00	2,500.00	0.00	0.00
45	8	NEW	Wired West Annual Fee				1,000.00		
46	7	10175.00	Planning Board Expense	800.00	800.00	800.00	800.00	0.00	0.00
47	7	90300.00	Pioneer Valley Planning Commission	190.50	173.40	173.40	173.40	0.00	0.00
48	7	90090.00	Recreation Commission Expense	1,900.00	1,900.00	1,900.00	1,800.00	(100.00)	(5.26)
49	7	30000.02	School Committee Expense	200.00	200.00	200.00	200.00	0.00	0.00
49	5	30100.00	Adhoc School Comm. Consultant	3,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
50		90160.00	Town Flag	800.00		0.00	0.00	0.00	
51	7	10131.00	Finance Committee Expense	130.00	130.00	130.00	130.00	0.00	0.00
52		90150.00	Annual Audit Expense	0.00	0.00	4,000.00	0.00	(4,000.00)	
53	7	10164.00	Town Reports	1,250.00	1,250.00	1,250.00	1,250.00	0.00	0.00
54	7	10180.00	Law Account Expense	7,500.00	7,500.00	8,500.00	11,500.00	3,000.00	35.29
55	7	10146.02	Tax Taking--Collector	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00
56	7	10145.02	Tax Title Foreclosure--Treasurer	1,000.00	11,000.00	10,000.00	15,000.00	5,000.00	50.00
57	7	90200.00	Council on Aging	5,200.00	5,300.00	6,300.00	7,236.00	936.00	14.86
58	7	90700.00	Historical Commission Expense	250.00	500.00	500.00	500.00	0.00	0.00
59	9	90450.00	Hampshire County Retirement	49,948.00	59,265.00	61,984.00	64,933.00	2,949.00	4.76
60	9	90620.00	Group Insurance	47,614.00	56,034.89	56,813.00	66,722.00	9,909.00	17.44
61	9	90610.00	Unemployment Compensation	400.00	400.00	400.00	450.00	50.00	12.50
62	9	90600.00	Worker's Compensation	6,500.00	6,000.00	6,500.00	6,500.00	0.00	0.00
63	9	90400.00	Insurance and Bonds	39,000.00	35,000.00	36,400.00	38,220.00	1,820.00	5.00
64	9	90640.00	Medicare	5,400.00	6,000.00	6,000.00	6,500.00	500.00	8.33
65	14	60510.00	Emergency Management Salary	900.00	900.00	900.00	900.00	0.00	0.00
66	14	60520.00	Emergency Management Expense	600.00	600.00	600.00	600.00	0.00	0.00
67	14	60610.00	Animal Control Officer's Salary	1,392.00	1,427.00	1,456.00	1,478.00	22.00	1.51
68	14	60620.00	Animal Control Officer's Expense	150.00	150.00	300.00	300.00	0.00	0.00
69	14	60220.00	Police Dept. Expense	14,790.00	15,000.00	15,000.00	17,500.00	2,500.00	16.67
70	14	60210.00	Police Wages	25,000.00	30,000.00	33,000.00	33,830.00	830.00	2.52

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				THRU STM 10/6/11	THRU STM 9/18/12	THRU STM 11/19/13	Gateway Version 1.2		
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Line No.	Article No.	Account Number	Appropriation						
71	14	60214.00	Police Wages Clerical	4,097.00	4,199.52	4,283.76	4,349.00	65.24	1.52
72	14	60224.00	Regional Lockup Assmt	1,189.00	1,189.00	1,189.00	1,098.00	(91.00)	(7.65)
73	14	60320.00	Fire Dept. Operating Expense	18,400.00	18,400.00	18,400.00	18,900.00	500.00	2.72
74	14	60320.02	Fire Dept. Fuel		5,000.00	5,000.00	5,000.00	0.00	0.00
75	14	60314.00	Fire Dept. Wages Clerical	4,097.00	4,199.52	4,283.76	4,349.00	65.24	1.52
76	14	60310.00	Fire Chief's Salary	4,445.00	4,556.00	4,647.00	4,717.00	70.00	1.51
77	14	60315.00	Fire Dept. Grant Writer	1,051.00	1,077.00	1,099.00	1,115.00	16.00	1.46
78	14	60322.00	Fire Dept.Code Inspection Compensation	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00
79	14	60312.00	Fire Dept. Call Compensation	13,000.00	13,000.00	13,000.00	13,000.00	0.00	0.00
81	14	60100.00	Hilltown Community Ambulance Assoc.	14,255.00	13,837.32	16,604.78	19,925.74	3,320.96	20.00
82	14	60110.00	Constable's Salary	100.00	100.00	100.00	100.00	0.00	0.00
83		60111.00	Constable's Expense	500.00	500.00	500.00	0.00	(500.00)	(100.00)
84	14	60630.00	Animal Inspector's Salary	581.00	596.00	608.00	617.00	9.00	1.48
85	14	60410.00	Building Inspector's Salary	8,253.00	8,459.00	8,628.00	8,757.00	129.00	1.50
86	14	60410.02	Building Inspector Alternate	500.00	750.00	750.00	750.00	0.00	0.00
87	14	60410.01	Building Inspector Expense	325.00	325.00	325.00	325.00	0.00	0.00
88	14	60430.00	Plumbing Inspector's Salary	1,261.00	1,293.00	1,319.00	1,339.00	20.00	1.52
89	14	60435.00	Plumbing Inspector Expense	400.00	400.00	400.00	400.00	0.00	0.00
90	14	60440.00	Wiring Inspector's Salary	1,985.00	2,035.00	2,076.00	2,107.00	31.00	1.49
91	14	60440.02	Wiring Inspector's Expense	110.00	110.00	110.00	110.00	0.00	0.00
92	14	60440.02	Asst. Wiring Inspector's Expense	600.00	600.00	600.00	600.00	0.00	0.00
93	14	60420.00	Gas Inspector's Salary	992.00	1,017.00	1,037.00	1,053.00	16.00	1.54
94	14	70520.00	Board of Health Expense	200.00	200.00	200.00	200.00	0.00	0.00
95	14	60710.00	Tree Warden	3,500.00	3,500.00	10,000.00	15,000.00	5,000.00	50.00
96	14	40511.00	Central Hampshire Veteran's Services	4,182.00	4,347.00	3,815.00	4,276.00	461.00	12.08
97	14	40510.00	Veterans Aid	5,000.00	15,704.00	15,000.00	20,000.00	5,000.00	33.33
98	14	70433.00	Disposal Works	44,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00
99	14	70434.00	Disposal Attendent	8,335.00	8,707.80	9,052.80	9,371.00	318.20	3.51
100	14	70432.00	HRMC	3,790.00	3,790.00	3,790.00	3,790.00	0.00	0.00
101	14	20495.00	Street Lights	750.00	650.00	650.00	650.00	0.00	0.00
102	14	20463.00	Berkshire Regional Group Purchasing Program	500.00	600.00	600.00	600.00	0.00	0.00
103	11	30610.00	Worthington Library Operating	13,525.05	14,201.00	14,912.00	15,658.00	746.00	5.00
104	12	50100.00	Center Cemetery Maintenance	3,655.00	3,746.00	3,840.00	3,936.00	96.00	2.50
105	12	50110.00	North Cemetery Maintenance	5,102.00	5,230.00	5,361.00	5,495.00	134.00	2.50
106	12	50120.00	Ringville Cemetery Maintenance	3,292.00	3,374.00	3,458.00	3,544.00	86.00	2.49
107	12	50130.00	Historical Cemetery Maintenance	679.00	696.00	800.00	820.00	20.00	2.50
108	12	50140.00	Grave Openings	3,155.00	3,155.00	3,234.00	3,400.00	166.00	5.13
109	16	20440.00	General Highway Maintenance	40,000.00	40,000.00	40,000.00	40,000.00	0.00	0.00
110	16	20458.00	Road Sweeping	4,600.00	4,600.00	4,600.00	4,600.00	0.00	0.00
111	16	20490.00	Winter Highway Maintenance	95,000.00	95,000.00	95,000.00	95,000.00	0.00	0.00
112	16	20491.00	Winter Highway Overtime/Wages	10,625.00	10,625.00	10,625.00	10,625.00	0.00	0.00
113	16	20420.00	Highway Dept. Wages	88,232.00	90,849.20	93,721.00	92,656.00	(1,065.00)	(1.14)
114	16	20424.00	Highway Wages Clerical	4,097.00	4,199.52	4,283.76	4,349.00	65.24	1.52
115	16	20422.00	Superintendent's Salary	55,526.00	56,914.00	58,052.00	58,923.00	871.00	1.50
116	16	20491.01	Superintendent's Additional Winter Compensation	2,479.00	2,479.00	2,479.00	2,479.00	0.00	0.00
117	16	20430.00	Garage Maintenance	11,000.00	11,000.00	14,000.00	14,000.00	0.00	0.00
118	16	20450.00	Machinery Maintenance	25,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00
119	16	20455.00	Highway / Police Fuel	40,000.00	38,000.00	38,000.00	38,000.00	0.00	0.00
110		20465.00	Extraordinary Machinery Maintenance	0.00	0.00	0.00		0.00	
111	16	20470.00	Superintendent's Expense	400.00	500.00	500.00	600.00	100.00	20.00
112	16	20460.00	Secondary Road Improvements	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00
113	20	95000.00	Reserve Fund	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00
114		80751.00	Interest on Loans	0.00	0.00	0.00		0.00	
115	15	80715.00	Fire Rescue Truck	22,400.00	21,800.00	21,200.00	20,600.00	(600.00)	(2.83)
116		80716.00	Highway Truck Principal & Interest 2007	21,520.00	20,760.00	0.00		0.00	
117			Sub Total Town Operating:	1,121,696.55	1,211,327.27	1,247,429.71	1,286,133.14	38,703.43	3.10
118	3	30000.01	Gateway Minimum Contribution	950,196.00	862,559.00	840,159.00	740,472.00	(99,687.00)	
119		30000.01	Gateway above Minimum	127,642.00	87,069.00	100,611.00	128,487.00	27,876.00	
120		30000.01	Gateway Non-Discretionary						
121			Transportation	68,298.00	98,070.00	83,606.00	77,909.00	(5,697.00)	
122			High School Roof	0.00				0.00	
123			New Bonded Capital Projects	56,102.00	65,544.00	60,901.00	59,859.00	(1,042.00)	
124			Stabilization Fund					0.00	
125			MSBA Payback		27,670.00	25,999.00	25,868.00	(131.00)	
126			Capital Technology		17,771.00	5,367.00	5,340.00	(27.00)	
127			Asset Acquisition & Improvement	131.00	431.00	404.00	402.00	(2.00)	
128			Sub Total Gateway:	1,202,369.00	1,159,114.00	1,117,047.00	1,038,337.00	(78,710.00)	(7.05)

				FY2012 TOTAL	FY2013 TOTAL	FY2014 TOTAL	FY2015 ATM	DOLLAR CHANGE	PERCENT CHANGE
				APPROPRIATED THRU STM 10/6/11 PER RECAP	APPROPRIATED THRU STM 9/18/12 PER RECAP	APPROPRIATED THRU STM 11/19/13 PER RECAP	PROPOSED Gateway Version 1.2 C.S House W & M		
Line No.	Article No.	Account Number	Appropriation						
129	4	30000.03	Vocational Education	212,730.00	176,779.00	295,033.00	314,793.00	19,760.00	6.70
130			Sub Total All Schools:	1,415,099.00	1,335,893.00	1,412,080.00	1,353,130.00	(58,950.00)	(4.17)
131			TOTAL TOWN OPERATING:	2,536,795.55	2,547,220.27	2,659,509.71	2,639,263.14	(20,246.57)	(0.76)
132	25		Stabilization Fund from Free Cash	128,324.00	146,862.00	192,161.00	??		
133	21		Chapter "90"	242,034.00	241,060.00	360,928.00	240,247.00		
134			Fire Dept. Capital:						
135			New Pumper/ Borrowing net of 45k trade-in			305,000.00			
136			Fire Dept Matching Grant (from FY12 Fire Grant)			30,000.00			
137			3 New radios		26,000.00				
138			Repairs to Thermal Imager		6,000.00				
139			Federal Grant Town Share	40,000.00					
140			Repairs to E-1	31,000.00					
141			Sub Total Fire Dept. Capital:	71,000.00	32,000.00	30,000.00			
142			Highway Dept. Capital:						
143			Hwy Garage Building Improvements		5,000.00				
144			Pick up Truck		43,200.00				
145			Loader	60,000.00					
146			Sub Total Highway Capital:	60,000.00	48,200.00	0.00			
147			Police Dept. Capital						
148			New Patrol Vehicle		0.00	39,603.00			
149			Sub Total Police Dept. Capital		0.00	39,603.00			
150	13		North Cemetery Expansion				30,000.00		
151	22		Repair Town Hall Gutters				2,000.00		
152	17		Moran Building Rehab					723,109 Borrowing	
153			IT Replacement			4,000.00			
154			Town Hall Kitchen Fire Suppression System Upgrade			5,000.00			
155			Moran Property Preliminary Design			25,000.00			
156			Flags			2,500.00			
157			Albert Barn Demo			89,700.00			
158			R.H Conwell Paving		19,000.00				
159			Laptop Computer BOS		1,000.00				
160			Adhoc Consultant (see above)		0.00				
161			Compensation Consultant		7,500.00				
162			Admin Secretary Art. 8 distributed above		0.00				
163			Annual Online Map Hosting (see above)		0.00				
164			One Time GIS set-up		1,500.00				
165	26		Conwell Stabilization From Free Cash (Rent)		29,102.00	39,907.00	38,010.00		
166			Conwell Stabilization From FY12 VOCED		9,000.00	12,600.00			
167			Conwell Stabilization From Gateway FY11	35,991.00					
168			Conwell Stabilization From R & A	30,000.00					
169			Conwell Chairs and Tables	1,500.00					
170			Solar Panel Fencing	3,500.00					
171			Town Hall Roof Repairs	5,000.00					
172			SUB TOTAL NON-OPERATING:	583,349.00	535,224.00	801,399.00	310,257.00		
173			TOTAL APPROPRIATIONS:	3,120,144.55	3,082,444.27	3,460,908.71	2,949,520.14		

TOWN OF WORTHINGTON
 FISCAL 2015
 VOCED WORKSHEET

AS OF 4/3/14
 Per Gateway

FY2015

Grade

9

one of three ninth graders is SPED pers S. Fisk

9

9

10

10

10

10

10

11

Residency Shared with Easthampton(50 percent)

12

12

12

12

Regular	12.5	18,270.00	228,375.00
SPED	7.5	4,190.00	31,425.00
Total Tuition Smith			259,800.00
Transportation Smith			29,745.00 FY15 rate
		11	13,341.00
			5,907.00
Total Tuition Westfield			19,248.00
Transportation Westfield			6,000.00
Total Tuition and Transportation			314,793.00

**Town of Worthington
Estimated Receipts
Fiscal Year 2014**

	FY2010 ESTIMATED PER RECAP	FY2010 ACTUAL	FY2010 Actual/Esti	FY2011 ESTIMATED PER RECAP	FY2011 ACTUAL	FY2011 Actual/Esti	FY2012 ESTIMATED PER RECAP	FY2012 ACTUAL	FY2012 Actual/Esti	FY2013 ESTIMATED PER RECAP	FY2013 ACTUAL	FY2013 Actual/Esti	FY2014 ESTIMATED PER RECAP
LOCAL ESTIMATED RECEIPTS													
MIRGF 1. Motor Vehicle Excise	72,500.00	127,389.89	54,889.89	81,225.00	135,162.25	53,937.25	81,225.00	129,342.39	48,117.39	81,200.00	150,389.69	69,189.69	81,200.00
MIRGF 2. Other Excise													
MIRGF 3. Penalties/Interest	7,200.00	14,008.66	6,808.66	7,200.00	13,493.71	6,293.71	7,200.00	14,830.85	7,630.85	7,200.00	22,117.86	14,917.86	7,200.00
MIRGF 4. In Lieu of Taxes	5,400.00	7,597.00	2,197.00	5,400.00	8,029.00	2,629.00	5,400.00	8,381.00	2,981.00	5,400.00	8,517.00	3,117.00	5,400.00
5. Charge for Services Water													
6. Charges for Services Sewer													
7. Charges for Services Hospital													
8. Charges for Services Trash	39,800.00	37,696.00	(2,104.00)	38,000.00	30,448.50	(7,551.50)	30,400.00	31,927.00	1,527.00	30,500.00	28,905.50	(1,594.50)	29,000.00
9. Other Charges for Services													
10. Fees	5,200.00	6,380.50	1,180.50	6,300.00	2,056.50	(4,243.50)	2,000.00	4,639.00	2,639.00	2,000.00	5,130.00	3,130.00	2,000.00
11. Rentals	1,800.00	777.00	(1,023.00)	700.00	30,728.90	30,028.90	12,675.00	41,408.50	28,733.50	8,500.00	39,551.00	31,051.00	16,825.00
12. Departmental Revenue Schools													
13. Departmental Revenue Libraries													
14. Departmental Revenue Cemeteries	3,900.00	775.00	(3,125.00)	775.00	525.00	(250.00)	500.00	2,675.00	2,175.00	1,500.00	775.00	(725.00)	775.00
15. Departmental Revenue Recreation													
16. Other Departmental Revenue	5,800.00	6,584.36	784.36	6,500.00	5,945.50	(554.50)	5,900.00	8,459.96	2,559.96	7,000.00	7,760.39	760.39	7,000.00
17. Licenses and Permits	21,500.00	12,957.00	(8,543.00)	13,000.00	14,256.80	1,256.80	14,200.00	17,590.50	3,390.50	17,000.00	11,076.00	(5,924.00)	11,000.00
18. Special Assessments													
MIRGF 19. Fines and Forfeits		1,145.00	1,145.00	1,000.00	1,565.00	565.00	1,500.00	1,150.00	(350.00)	1,100.00	1,815.00	715.00	1,100.00
MIRGF 20. Investment Income		3,187.46	3,187.46	3,000.00	2,127.23	(872.77)	2,100.00	1,771.79	(328.21)	1,700.00	1,600.45	(99.55)	1,600.00
MIRGF 21. Miscellaneous Recurring (please Specify)					2,755.00	2,755.00			0.00				
MIRGF 22. Miscellaneous non-recurring (please Specify)		450.00	450.00		6,535.00	6,535.00			0.00		10,153.57	10,153.57	
TOTALS	163,100.00	218,947.87	55,847.87	163,100.00	253,628.39	90,528.39	163,100.00	262,175.99	99,075.99	163,100.00	287,791.46	124,691.46	163,100.00
											38,010.00	Conwell Rent	

TOWN OF WORTHINGTON
FISCAL YEAR 2015
CAPITAL / ONE TIME
FUNDING SOURCES

FUNDING SOURCE:	Warrant Amount	Free Cash	General Stabilization	Chapter "90" Available Funds	Other Available Funds	Borrowing
Other:						
Stabilization Fund from Free Cash		??				
Chapter "90"	240,247.00			240,247.00		
Adhoc Consultant	10,000.00		10,000.00			
Conwell Stabilization From Free Cash (Rent)	38,010.00	38,010.00				
Moran Property Rehab						723,109.00
North Cemetery Expansion	30,000.00				30,000.00	
Repair Town Hall Gutters			2,000.00			
TOTAL:	318,257.00	38,010.00	12,000.00	240,247.00	30,000.00	

APPROPRIATION TO STABL. FUND 10% Limit 228,092.00

FREE CASH CERTIFIED 7/1/13 ??

APPROPRIATION TO STABL. FUND

Free Cash to Conwell Stabilization Fund 38,010.00

Available Funds vs Fiscal Year 2015 Capital Needs

Current Available Fund Balances

Free Cash Balance as of 7/1/13	??	
Conwell Stabilization Fund Balance as of 4/23/13	99,765.00	
General Stabilization Fund Balance as of 4/23/13	891,389.00	
	<u>991,154.00</u>	
		<u><u>991,154.00</u></u>

Fiscal Year 2015 Capital Needs

Town Hall Gutters	2,000.00	
Adhoc Consultant	10,000.00	
Fire House Garage Door Repair (FY14)	2,000.00	
Prior Year Bill (FY14)	100.00	
Prior Year Bill (FY14)	110.88	
Disposal Attendant Wages (FY14)	850.00	
Vetran's Aid (FY14)	5,500.00	
Group Insurance (FY14)	4,524.24	
	<u>25,085.12</u>	
		<u><u>25,085.12</u></u>
		<u><u>966,068.88</u></u>

**TOWN OF WORTHINGTON
FISCAL YEAR 2015
COMPENSATION BUDGET WORKSHEET**

FINCOM
WORKSHEET

Number	Appropriation	FY2013	FY2014	FY2015		PERCENT INCREASE	Notes
		2.50 % COLA	2.50 % COLA	1.50% COLA	DOLLAR INCREASE		
10122.00	Board of Selectmen (2)	6,144.00	6,267.00	6,361.00	94.00	1.50	See individual member calc below
70510.00	Board of Health Salaries	4,896.00	4,995.00	5,070.00	75.00	1.50	See individual member calc below
10161.00	Town Clerk's Salary	9,251.00	9,436.00	9,578.00	142.00	1.50	
10141.00	Assessor's Salaries	22,425.00	22,874.00	23,217.00	343.00	1.50	See individual member calc below
10146.00	Tax Collector's Salary	14,119.00	14,401.00	14,617.00	216.00	1.50	
10146.04	Asst. Tax Collector (2)	5,835.00	5,952.00	6,041.00	89.00	1.50	
10135.00	Accountant's Salary	10,281.00	12,139.00	12,321.00	182.00	1.50	
10145.00	Treasurer Salary	11,901.00	12,139.00	12,321.00	182.00	1.50	
10145.03	Asst. Treasurer (3)	564.00	564.00	564.00	0.00	0.00	No COLA per Pers. Comm.
10122.02	Administrative Secretary	21,049.60	26,624.00	27,023.36	399.36	1.50	No Steps
10145.03	Asst. Town Office Secretary	646.00	659.00	669.00	10.00	1.52	
10192.01	Town Hall Custodian (3)	4,165.20	4,150.00	2,496.00	(1,654.00)	(39.86)	Changed to 12.00Hr per BOS 4/15/14
90406.00	R H Conwell Custodian	12,737.40	13,236.60	13,696.80	460.20	3.48	COLA plus step #5 see below
60410.00	Building Inspector's Salary	8,459.00	8,628.00	8,757.00	129.00	1.50	
60430.00	Plumbing Inspector's Salary	1,293.00	1,319.00	1,339.00	20.00	1.52	
60440.00	Wiring Inspector's Salary	2,035.00	2,076.00	2,107.00	31.00	1.49	
60420.00	Gas Inspector's Salary	1,017.00	1,037.00	1,053.00	16.00	1.54	
60630.00	Animal Inspector's Salary (2)	596.00	608.00	617.00	9.00	1.48	
60610.00	Animal Control Officer's Salary (2)	1,427.00	1,456.00	1,478.00	22.00	1.51	
70433.00	Disposal Attendant (1)	8,707.80	9,052.80	9,370.20	317.40	3.51	COLA plus step #5 see below
20420.00	Highway Dept. Wages	90,849.20	93,720.96	92,655.36	(1,065.60)	(1.14)	See individual member calc below
20422.00	Superintendent's Salary	56,914.00	58,052.00	58,923.00	871.00	1.50	
60310.00	Fire Chief's Salary (2)	4,556.00	4,647.00	4,717.00	70.00	1.51	
60315.00	Fire Dept. Grant Writer	1,077.00	1,099.00	1,115.00	16.00	1.46	
20424.00	Highway Clerical (2)	4,199.52	4,283.76	4,349.28	65.52	1.53	See calc below
60314.00	Fire Clerical (2)	4,199.52	4,283.76	4,349.28	65.52	1.53	See calc below
60214.00	Police Clerical (2)	4,199.52	4,283.76	4,349.28	65.52	1.53	See calc below

Sub Total Town Operating:	313,543.76	327,983.64	329,154.56	1,170.92
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Selectman Chair	2,228.00	2,273.00	2,307.00	34.00	1.50
Selectman Clerk	1,958.00	1,997.00	2,027.00	30.00	1.50
Selectman Member	1,958.00	1,997.00	2,027.00	30.00	1.50
Total:	6,144.00	6,267.00	6,361.00	94.00	1.50
BOH Chair	1,632.00	1,665.00	1,690.00	25.00	1.50
BOH Member	1,632.00	1,665.00	1,690.00	25.00	1.50
BOH Member	1,632.00	1,665.00	1,690.00	25.00	1.50
Total:	4,896.00	4,995.00	5,070.00	75.00	1.50
Assessor Chair	6,452.00	6,581.00	6,680.00	99.00	1.50
Assessor Clerk of Board	10,032.00	10,233.00	10,386.00	153.00	1.50
Assessor Member	5,941.00	6,060.00	6,151.00	91.00	1.50
Total:	22,425.00	22,874.00	23,217.00	343.00	1.50

										PERCENT INCREASE							
Highway Laborer 1 FY15 hourly rate	20.09	x	1.50	% =	20.39	x	8	Hours =	163.12	x	261	paydays =	42,574.32	1.49			
Highway Laborer 2 FY15 hourly rate (step 2)	17.19	x	2.00	% = 17.53	x	1.50	% =	17.79	x	8	Hours =	142.32	x	261	paydays =	37,145.52	3.49
Highway Laborer Seasonal FY15 hourly rate	13.62	x	1.50	% =	13.82	x	8	Hours =	110.56	x	117	paydays =	12,935.52	1.47			
Total Adjusted Wages:														=18hrs per week	92,655.36		
Highway Clerical	13.73	x	1.50	% =	13.94	x	6	Hours =	83.64	x	52	paydays =	4,349.28	1.53			
Fire	13.73	x	1.50	% =	13.94	x	6										
Police	13.73	x	1.50	% =	13.94	x	6										
Disposal Attendant FY12 hourly rate Step 5	13.12	x	2.00	% = 13.38	x	1.50	% =	13.58	x	9 (1)	Saturday Hours =	122.22	x	52	paydays =	6,355.44	3.51
Disposal Attendant FY12 hourly rate Step 5	13.12	x	2.00	% = 13.38	x	1.50	% =	13.58	x	5	Wed. Summer Hrs. =	67.90	x	14	paydays =	950.60	3.51
Disposal Attendant FY12 hourly rate Step 5	13.12	x	2.00	% = 13.38	x	1.50	% =	13.58	x	4	Wed. Winter Hrs. =	54.32	x	38	paydays =	2,064.16	3.51
Total Adjusted Wages:															9,370.20	690	
Town Hall Custodian Step #4					12.00	x	4	Hours Per Week	48.00	x	52	paydays =	2,496.00				
R.H. Conwell Custodian Step #5	16.97	x	2.00	% = 17.30	x	1.50	% =	17.56	x	15	Hours Per Week	263.40	x	52	paydays =	13,696.80	
Administrative Secretary	16.00		1.5	% = 16.24					519.68	x	52	paydays =	27,023.36				
Administrative Secretary (additional 8 =40)	16.00						32		640.00	x	52	paydays =	33,280.00				

(1) Disposal attendant hours above include one additional hour per week over posted hours of operation.
(2) Added to COLA schedule for FY07
(3) Added to COLA schedule for FY08

TOWN OF WORTHINGTON
MORAN REHAB ESTIMATED DEBT

BOND AMOUNT	723,109
INTEREST RATE	0.03
TERM	20

	BALANCE	PRINCIPAL	INTEREST	TOTAL COST
YR 1	723,109	36,155	21,693	57,848
YR 2	686,954	36,155	20,609	56,764
YR 3	650,799	36,155	19,524	55,679
YR 4	614,644	36,155	18,439	54,594
YR 5	578,489	36,155	17,355	53,510
YR 6	542,334	36,155	16,270	52,425
YR 7	506,179	36,155	15,185	51,340
YR 8	470,024	36,155	14,101	50,256
YR 9	433,869	36,155	13,016	49,171
YR 10	397,714	36,155	11,931	48,086
YR 11	361,559	36,155	10,847	47,002
YR 12	325,404	36,155	9,762	45,917
YR 13	289,249	36,155	8,677	44,832
YR 14	253,094	36,155	7,593	43,748
YR 15	216,939	36,155	6,508	42,663
YR 16	180,784	36,155	5,424	41,579
YR 17	144,629	36,155	4,339	40,494
YR 18	108,474	36,155	3,254	39,409
YR 19	72,319	36,155	2,170	38,325
YR 20	36,164	36,155	1,085	37,240
		723,100	227,782 0	950,882

TAX IMPACT

With FY2014 Values

First Year Payment 57,848.00

FY2014 Values 162,923,448.00
Tax Rate 0.36

Average Single Family Value 228,537.00

Average Single Family Tax Bill 82.27

Last Year Payment 37,240.00

FY2014 Values 162,923,448.00
Tax Rate 0.23

Average Single Family Value 228,537.00

Average Single Family Tax Bill 52.56

**TOWN OF WORTHINGTON
FREE CASH ANALYSIS**

FREE CASH CALCULATION	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
Surplus Revenue	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
Less: Real Estate	(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)
Personal Property	(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)
Other Receivables, Overdrawn Accounts				(1,145.00)	(490.00)									
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)
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														
Agency	(3.00)	(916.00)												
Medicare														
Due from Trust Funds														
Free Cash Votes not Recorded	(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)
FREE CASH CERTIFIED:	113,736.00	58,240.00	101,953.00	120,297.00	114,093.00	178,037.00	323,290.00	368,747.00	474,645.00	169,054.00	158,449.00	128,324.00	175,964.00	232,068.00
FREE CASH COMPONENTS														
Add Revenue Deficits														
Add Legal Appropriation Deficits														
Excess (+)/Shortfall (-) Local Receipts	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
Add Actual Revenues Received, not Estimated	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			15,281.00	22,193.00	18,343.00
Excess (+) /Shortfall(-) Cherry Sheets	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)
Subtract Receivables Reclassed to Tax Title														
Unencumbered/unexpended Appropriations	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
Minus prior year negative Free Cash														
Add Prior year Free Cash not Appropriated	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	
Add Overlay Surplus Closed	9,862.00	1,667.00	8,539.00	11,228.00				31,310.00						
Net change in R.E./P.P. Receivable	(16,885.00)	(42,227.00)	(14,773.00)	45,305.00	(32,160.00)	(34,815.00)	10,751.00	16,078.00	62,543.00	(6,742.00)	(20,037.00)	(23,063.00)	(26,298.00)	(12,840.00)
Net change in other Free Cash Adjustments	16,509.00	(913.00)	431.00	(48,130.00)	35,855.00	(7,570.00)	16,526.00	(1,246.00)	1,252.00	(3,011.00)	6,809.00	0.00	(263.00)	122.00
Net change in Audit Adjustments							(312.00)	16,172.58		(75.00)		0.00	0.00	
IDENTIFIED FREE CASH:	112,829.00	58,034.00	112,824.00	125,577.00	113,296.00	177,047.00	300,937.00	362,991.58	463,237.00	169,810.00	146,497.00	127,287.00	172,129.00	216,178.00

GATEWAY RSD CERTIFIED E & D

As of July 1	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
E & D Certified	753,854	803,081	673,305	1,168,891	858,789	870,764	830,668	732,229	1,059,228	720,473	634,640	677,931
5% Max	829,875	822,206	829,076	819,188	855,776	894,126	871,686	818,686	772,922	744,298	735,613	805,523
Excess				349,703	3,013				286,306			
Amount Used		650,000	650,000	815,000	718,407	350,222						
In Budget		FY14 v 5.0	FY13 v 3.0	FY12 v 4.0	FY11 v 2.3	FY10 v 4.0						
Balance		153,081	23,305	353,891	140,382	520,542						

IDENTIFIED E & D

E & D Unappropriated Balance Ckl13	153,081	23,305	4,188	140,382	520,542							
Results of Revenue Budget Ckl14	36,645	(390)	0	(30,657)	(907,652)							
Unbudgeted Revenue Closed Ckl15	0	0	78,264	0	43,589							
Results of Cherry Sheet Assmts. Ckl16	0	(129,477)	(16,822)	12,271	(6,932)							
Add Unencumbered/unexpended Ckl17	564,108	909,643	700,182	965,317	1,197,611							
Net Change in Adjustments to E & D		0	4,444	(3,612)	(112)							
Other Adjustments												
Audit Adjustments				7,186	4,805							
School Choice Budgeted but not Tfd				200,000								
Total Identified E & D:	753,834	803,081	770,256	1,290,887	851,851							

