

Town of Ayer, MA
FY2014 Omnibus Budget
Presentation to Ayer Board of Selectmen
March 5, 2013

Capital Planning Committee Approvals

General Fund

Department	Asset	Costs
Information Technology	Network infrastructure upgrades	10,000
Information Technology	MUNIS server upgrade	12,814
Parks	Tractor with front end loader	18,500
Police	Rreplace admin (Lieutenant) vehicle	30,000
Fire	Replace chief car	45,000
Fire	Rehab engine 4	155,000
DPW highway	Ttruck mounted asphalt/recycling mixer	20,000
Total General Fund		291,314

Water/Sewer

Water meter radio read system	50,000
Spec Pond filter valve replacement	50,000
WWTP facility engineering evaluation	100,000
Water meter radio read system	50,000

Total Water Sewer	250,000
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Solid Waste

Resurface parking lot	100,000
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Total Water Sewer	100,000
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Stormwater

Culvert Replacements - Victor Dr	150,000
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Total Water Sewer	150,000
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Amulance

Non-borrow	Software and Laptops	27,000
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Total Water Sewer	27,000
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Total Capital Planning recommendations	818,314
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Revenue

Revenue Source	FY2013	FY2014	Incr/(Decr)	Incr/(Decr) %
State Aid	1,152,850	819,284	(333,566)	-28.93%
Tax Revenue	16,940,752	17,514,271	573,519	3.39%
Levy	1,263,322	1,415,009	151,687	12.01%
Local Receipts	1,141,385	1,211,000	69,615	6.10%
SBA Reimbursements	27,808	27,808	-	0.00%
Free Cash	-	43,000	43,000	0.00%
Overlay Surplus	183,779	60,000	(123,779)	-67.35%
Meals Tax Revenue	-	70,000	70,000	0.00%
Total Operating Revenues	20,709,896	21,160,372	450,476	2.18%

State Charges (Cherry Sheet)	(85,951)	(86,000)	(49)	0.06%
Overlay Account	(300,000)	(300,000)	-	0.00%
Overlay Deficits		-	-	0.00%
Appropriation Deficits	(50,000)	(150,000)	(100,000)	200.00%

Total Revenue for Appropriation	20,273,945	20,624,372	350,427	1.73%
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General Fund Expenses

	FY2013	FY2014	Incr/(Decr)	Incr/(Decr) %
Dept 100 - General Government	590,377	642,331	51,954	8.80%
Dept 200 - Finance	5,021,201	5,083,861	62,660	1.25%
Dept 300 - Public Safety	3,174,420	3,348,413	173,993	5.48%
Dept 400 - Public Works	966,372	1,021,113	54,741	5.66%
Dept 500 - Human Services	900,680	935,427	34,747	3.86%
Dept 600 - Education	1,056,500	-	(1,056,500)	-100.00%
Dept 700 - Management Support	173,053	199,281	26,228	15.16%
Year 1 Debt for Capital	24,014	20,616	(3,398)	-14.15%
Total General Fund Expenses	11,906,617	11,251,042	(655,575)	-5.51%

General Budget Assessments & Appropriations

	FY2013	FY2014	Incr/(Decr)	Incr/(Decr) %
Ayer Shirley Regional School District	8,581,118	8,820,134	239,016	2.79%
ASRSD - Middle School debt exclusion		195,396	195,396	100.00%
Nashoba Valley Technical High School		600,928	600,928	100.00%
OPEB/GASB45	40,000	50,000	10,000	25.00%
Stabilization	78,434	105,187	26,753	34.11%
Total Assessments & Appropriations	8,699,552	9,771,645	1,072,093	12.32%

Overall Expenses less OPEB/Stabilization	20,487,735	20,867,500	379,765	1.85%
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Overall Budget incl OPEB and Stabilization	20,606,169	21,022,687	416,518	2.02%
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Town of Ayer
FY2014 Omnibus Budget
Budget Impacts

Nashoba Valley Technical High School Assessment

	FY2013	FY2014	Movement
Tuition	978,500	-	(978,500)
Transportation	78,000	-	(78,000)
Chapter 70 revenue	(333,567)	-	333,567
Assessment		600,928	600,928
Net Cost	722,933	600,928	(122,005)

Ayer Shirley Regional School District Assessment

	FY2013	FY2014	Movement
Assessment	8,581,118	8,820,134	239,016
Net Cost	8,581,118	8,820,134	239,016

Group Health Insurance

	FY2013	FY2014	Movement
Group Health Ins	1,608,500	1,311,435	(297,065)
HRA Benefits			-
Group Health W/H	39,338	32,000	(7,338)
Medicare Penalties	1,938	1,764	(174)
Healthcare Buyout	12,500	54,800	42,300
FSA - Pending BOS		52,080	52,080
Net Cost	1,662,276	1,452,079	(210,197)

County Retirement Assessment

	FY2013	FY2014	Movement
County Retirement Assessment	1,107,165	1,262,630	155,465
Net Cost	1,107,165	1,262,630	155,465

One Time Expenses

MUNIS hardware upgrade	4,000
Central network copier/printer	9,993
First year toner expense	625
IT equipment	1,378
Town Hall sign	5,820
Overhead door repairs	2,000
Police station HVAC repairs	7,000
Tires for DPW vehicle	750
Sweeper Repair	5,500
Crosswalks	5,000
COA laptop	1,000
Total	43,066

	FY2011 Actual	FY2012 Actual	FY2013 Approved 5/14/12	FY2014 Proposed	Difference		Notes
Department 100 - General Government							
01122 01 Selectmen	\$163,382	\$162,896	162,017	168,953	6,936	4.28%	
01151 02 Town Counsel	\$66,054	\$68,400	66,400	78,000	11,600	17.47%	
01161 03 Town Clerk	\$69,554	\$69,554	70,380	72,025	1,645	2.34%	
01114 04 Moderator	\$562	\$562	562	573	11	2.00%	
01148 05 Parking Tickets	\$762	\$950	950	950	-	0.00%	
01192 06 Public Buildings & Property Maintenance	\$224,733	\$241,285	253,337	284,098	30,761	12.14%	Utility increases/ \$14,820 in one time exp
01162 07 Registrations & Elections	\$13,422	\$10,331	11,331	11,331	-	0.00%	
01164 08 Postage	\$13,826	\$16,000	17,000	18,000	1,000	5.88%	
01695 09 American Legion	\$600	\$600	600	600	-	0.00%	
01692 10 Memorial Day	\$1,260	\$2,000	2,000	2,000	-	0.00%	
01697 11 4th of July Celebration - Fireworks	\$5,000	\$5,000	5,000	5,000	-	0.00%	
01199 12 Communications Committee	\$0	\$700	700	700	-	0.00%	
01165 13 Personnel Board	\$100	\$100	100	100	-	0.00%	
Department 100 Total	\$559,255	\$578,378	590,377	642,331	51,954	8.80%	
Department 200 - Finance							
01135 01 Town Accountant	\$160,454	\$160,923	164,090	167,481	3,391	2.07%	
01136 02 Computer Support	\$32,213	\$34,381	34,381	48,152	13,771	40.05%	Infrastructure upgrade for MUNIS
01141 03 Assessors	\$153,109	\$151,317	149,045	158,721	9,676	6.49%	Revaluation year
01146 04 Tax Collector	\$84,345	\$84,399	85,246	87,092	1,846	2.17%	
01145 05 Treasurer	\$115,565	\$111,615	112,522	117,482	4,960	4.41%	
01940 06 Health & Life Insurance	\$3,004,709	\$1,876,803	1,662,276	1,452,079	(210,197)	-12.65%	Reduced policy expense
01193 07A Property & Liability Insurance	\$97,108	\$109,773	115,262	131,046	15,784	13.69%	
01912 07B Workers Compensation	\$65,522	\$50,204	41,922	48,867	6,945	16.57%	
01195 07C Fire & Police Accident	\$53,371	\$63,370	67,806	86,000	18,194	26.83%	
subtotal	\$216,001	\$223,347	224,990	265,912	40,922	18.19%	
01913 08 Unemployment Compensation	\$42,238	\$22,056	22,511	25,511	3,000	13.33%	
01911 09 County Retirement Assessment	\$1,228,614	\$1,065,281	1,107,165	1,262,630	155,465	14.04%	
01710 10 Notes & Bonds(Principal)	\$1,083,000	\$1,029,000	966,000	1,005,815	39,815	4.12%	
\$1,715 11 Interest	\$365,388	\$318,894	283,299	259,285	(24,014)	-8.48%	
01158 12 Tax Title	\$7,322	\$8,000	8,000	8,000	-	0.00%	
01918 13 FICA Medicare	\$179,295	\$60,000	71,176	85,000	3,824	5.37%	
01147 14 Finance Committee (Advisory Board)	\$301	\$500	500	700	200	40.00%	
01132 15 Reserve Fund	\$180,000	\$180,000	130,000	150,000	20,000	15.38%	Increase due to new budget process
Department 200 Total	\$6,852,554	\$5,326,516	5,021,201	5,083,861	62,660	1.25%	
Department 300 - Public Safety							
01210 01 Police Department	\$1,600,751	\$1,738,526	1,789,453	1,877,027	87,574	4.89%	Includes hiring additional resource officer
01220 02 Fire Department	\$1,313,322	\$1,265,629	1,311,990	1,352,084	40,094	3.06%	Increased operating costs
01241 03 Building Department	\$35,013	\$37,000	37,566	82,912	45,346	120.71%	Includes hiring a full time inspector
01291 04 Emergency Management	\$1,152	\$1,360	4,360	4,360	-	0.00%	
01292 05 Animal Control Officer	\$11,752	\$12,595	12,812	13,034	222	1.73%	
01247 06 Animal Inspector	\$347	\$347	354	1,000	646	182.47%	
01294 07 Tree Warden	\$17,798	\$17,885	17,885	17,997	112	0.63%	
Department 300 Total	\$2,980,135	\$3,073,342	3,174,420	3,348,413	173,993	5.48%	
Department 400 - Public Works							
01410 01 Public Works - Administration	\$1,099,746	\$842,273	890,532	234,543	(655,989)	-73.66%	
01420 01 Public Works - Highway	\$0	\$0	0	348,729	348,729	#DIV/0!	
01421 02 Stormwater Agent	\$1,486	\$85,000	0	0	-	#DIV/0!	
01422 01 Public Works - Snow Removal	\$0	\$0	0	195,987	195,987	#DIV/0!	
01424 03 Public Works - Street Lighting	\$71,670	\$71,340	73,340	75,400	2,060	2.81%	
01425 03 Public Works - DPW Fuel	\$0	\$0	0	82,500	82,500	#DIV/0!	
01429 03 Public Works - Equipment repair	\$0	\$0	0	81,454	81,454	#DIV/0!	
01491 04 Care of Graves	\$2,500	\$2,500	2,500	2,500	-	0.00%	
Department 400 Total	\$1,175,402	\$1,001,113	966,372	1,021,113	54,741	5.66%	
Department 500 - Human Services							
01541 01 Council on Aging	\$111,002	\$110,724	112,714	120,745	8,031	7.12%	FinCom approved unsolicited increase of \$5K
01512 02 Board of Health	\$9,620	\$10,217	14,898	15,473	575	3.86%	
01513 03 Nashoba Assoc. Board of Health	\$28,524	\$28,524	23,606	23,606	(0)	0.00%	
01650 04 Parks Department	\$109,238	\$109,323	118,073	114,916	(3,157)	-2.67%	
01652 05 Ayer/Shirley Youth Football & Cheerleading	\$4,000	\$4,000	4,000	4,000	-	0.00%	
01653 06 Little League	\$4,000	\$4,000	4,000	4,000	-	0.00%	
01543 07 Veterans Agent	\$9,540	\$10,007	10,177	10,719	542	5.33%	
01547 08 Veterans Benefits	\$121,447	\$108,000	148,000	168,000	20,000	13.51%	Increase due to current trends
01610 09 Library	\$438,531	\$454,542	464,512	473,268	8,756	1.88%	State mandated increase
01540 10 Disabilities Comm.	\$700	\$700	700	700	-	0.00%	
Department 500 Total	\$836,302	\$840,037	900,680	935,427	34,747	3.86%	
Department 600 - Education							
01 General Education	\$9,177,527	\$8,190,761		0	-	#DIV/0!	
01347 02 Transportation	\$320,960			0	-	#DIV/0!	
01134 03 Vocational ed transportation		\$75,000	78,000	0	(78,000)	-100.00%	Move to assessment below
01333 04 Adult Education	\$2,000			0	-	#DIV/0!	
01331 05 Vocational	\$835,909	\$823,356	978,500	0	(978,500)	-100.00%	Move to assessment below
Department 600 Total	\$10,336,396	\$9,089,117	1,056,500	0	(1,056,500)	-100.00%	
Department 700 - Management Support							
01176 01 Zoning Board of Appeals	\$17,041	\$17,209	17,534	17,866	332	1.89%	
01175 02 Planning Board	\$18,145	\$18,394	18,719	19,051	332	1.77%	
01171 03 Conservation Commission		\$12,786	18,519	19,567	1,048	5.66%	
01188 04 Economic & Community Development	\$29,219	\$29,219	30,659	32,167	1,508	4.92%	
Subtotal	\$41,955	\$42,005	49,178	51,734	2,556	5.20%	
01691 05 Historical Commission	\$300	\$750	750	750	-	0.00%	
01181 06 Montachusett Reg. Plan. Comm.	\$1,977	\$2,026	2,112	2,165	53	2.51%	
01154 07 Mngnt Support (printing & reporting)	\$5,676	\$9,500	6,500	6,500	-	0.00%	
01166 08 Information Technology	\$19,760	\$75,000	78,260	101,216	22,956	29.33%	Includes infrastructure upgrades
Department 700 Total	\$62,899	\$164,884	173,053	199,281	26,228	15.16%	
Total Summary by Department							
Dept 100 - General Government	559,255	578,378	590,377	642,331	51,954	8.80%	
Dept 200 - Finance	6,852,554	5,326,516	5,021,201	5,083,861	62,660	1.25%	
Dept 300 - Public Safety	2,980,135	3,073,342	3,174,420	3,348,413	173,993	5.48%	
Dept 400 - Public Works	1,175,402	1,001,113	966,372	1,021,113	54,741	5.66%	
Dept 500 - Human Services	836,302	840,037	900,680	935,427	34,747	3.86%	
Dept 600 - Education - see below	10,336,396	9,089,117	1,056,500	0	(1,056,500)	-100.00%	
Dept 700 - Management Support	62,899	164,884	173,053	199,281	26,228	15.16%	
Total Operating Budgets	\$22,802,943	\$20,073,387	11,882,603	11,230,426	(652,177)	-5.49%	
ASRSD Assessment			8,581,118	8,820,134	239,016	2.79%	
ASRSD MS Debt exclusion				195,396	195,396		Debt Exclusion in revenue
NVTIS Assessment				600,928	600,928		
OPEB			40,000	50,000	10,000	25%	Meals tax allocated to OPEB
Stabilization			78,434	105,187	26,753	34%	Not minimal required funding
Year 1 Principle and Interest			24,014	20,616	(3,398)	-14.15%	
Total Expenses including appropriations	20,606,171	20,606,171	20,606,171	21,022,687	416,518		
Total Revenue			20,606,171	21,022,687	416,516		
Net Budget				(0)			
General Budget Expenses (incl Yr 1 debt)			11,906,617	11,251,042	(655,575)	-5.51%	
Overall Expenses less OPEB/Stabilization			20,487,735	20,867,500	379,765	1.85%	
Overall Budget incl OPEB and Stabilization			20,606,169	21,022,687	416,518	2.02%	