



The TOWN OF NORWOOD

Commonwealth of Massachusetts

December 19, 2018

Budget Balancing Committee
Town Hall
566 Washington Street
Norwood, MA 02062

DIRECTOR OF FINANCE & ACCOUNTING

THOMAS J. McQUAID, CPA

ASST. TOWN ACCOUNTANT

LINDA A. LARIDIS

Dear Member,

Enclosed are the materials that summarize where we are after the **1st PASS** of budget preparation for Fiscal 2020.

While there is a possibility of a positive override vote affecting Fiscal 2020 the reality is that we need to produce a balanced budget to present to Town Meeting in May. I am proposing that we lay out a schedule of dates to meet that are 3 weeks apart. This will allow each Board at least one opportunity within each three-week window to vote on cost reductions or propose new revenue sources.

Working backwards from our target dates we need to consider the following:

Annual Town Meeting	Monday, May 13, 2019
Budget Books available for Town Meeting Members	Wednesday, May 1, 2019
Budget Book information sent to the printer	Wednesday, April 24, 2019
Budget Book drafts to FINCOM and General Manager	Wednesday, April 17, 2019
Final balanced budgets to Director of Finance for preparation	Wednesday, April 3, 2019

The proposed meeting dates are as follows:

Monday	January 14, 2019
Monday	February 4, 2019
Monday	February 25, 2019
Monday	March 18, 2019
Monday	April 1, 2019 (if necessary)

As members of the Committee know from months of deliberation, one of the long-term sustainability goals we are trying to achieve is to have no use of Free Cash to balance the budget. This 1st Pass makes that assumption for Fiscal 2020. Recently Free Cash was certified at \$1,694,781. Obviously the largest candidate for involuntary use of Free Cash will be the cost of Snow and Ice which we will not know until April, 2019.

For Fiscal 2019 we estimated New Growth on the Tax Levy to be \$1,200,000 whereas the actual came in at \$879,582. For the 1st Pass we are assuming a New Growth figure of \$900,000.

Our 1st Pass bottom-line shows a deficit of (\$5,714,736) (See Page 2) based upon anticipated revenues and submitted budget requests.

Page 3 shows the division of available resources in the 55 / 45 (Schools / General Government) agreed-upon format. Collectively there is \$79,584,702 available for the Schools and General Government; \$43,771,586 for the Schools and \$35,813,116 for General Government

A breakdown of required budget cuts or revenue increases is as follows:

	<u>Schools</u>	<u>Gen Gov</u>	<u>Total</u>
Available funds	\$43,771,586	\$35,813,116	\$79,584,702
Initial budget requests	<u>47,887,255</u>	<u>37,412,183</u>	<u>85,299,438</u>
Required cuts / revenue	<u>(\$4,115,669)</u>	<u>(\$1,599,067)</u>	<u>(\$5,714,736)</u>

Since personnel is such an integral part of budgeting I have attached the schedule of FTE's reported to Town Meeting for the Fiscal 2019 budget. We are requesting to receive the corresponding information for Fiscal 2020 that will be associated with your 2nd Pass submission for the January 14, 2019 meeting.

Please call me should you have any questions.

Sincerely,



Thomas J. McQuaid, CPA
Director of Finance & Accounting

FISCAL 2020 BUDGET PROPOSAL - PASS 1

A. REVENUE ITEMS		Final Budget	Final Budget	ATM Budget	Preliminary
		FY2017	FY2018	FY2019	FY2020
TOWN DEPARTMENTAL RECEIPTS					
1	NON-UTILITY DEPTS (DEPARTMENTAL RCTS)	\$ 14,650,869	\$ 15,597,844	\$ 15,288,041	\$ 15,238,835
	UTILITY RECEIPTS:				
2	LIGHT DEPARTMENT	53,913,421	60,146,670	61,363,411	62,711,247
3	WATER / SEWER DEPT.	14,599,080	15,558,972	16,043,539	16,168,467
4	BROADBAND / CABLE	8,009,969	8,325,009	8,321,980	8,571,980
5	Subtotal - Utilities Operations	76,522,470	84,030,651	85,728,930	87,451,694
6	TOTAL DEPT. RECEIPTS	91,173,339	99,628,495	101,016,971	102,690,529
7	STATE CHERRY SHEET AID	10,788,056	11,292,963	11,871,430	12,049,501
8	COMMUNITY PRESERVATION FUND		545,000	668,643	
TAX LEVY:					
9	PRIOR YEAR LEVY CEILING	65,319,412	68,098,582	71,002,135	73,656,770
10	2.5% INCREASE (ON MAX)	1,632,985	1,702,465	1,775,053	1,841,419
11	NEW GROWTH LEVY ALLOWANCE	1,146,185	1,201,088	879,582	900,000
12	S/T- LEVY LIMIT WITHOUT DEBT EXCLUSION	68,098,582	71,002,135	73,656,770	76,398,189
	PROP 2 1/2 DEBT EXCLUSION LEVY	2,071,395	1,944,892	1,893,296	1,844,111
	TAX LEVY CEILING	70,169,977	72,947,027	75,550,066	78,242,300
13	MINUS UNUSED LEVY	-	(5,318)	(264,491)	
14	EQUALS ACTUAL TAX LEVY PER TAX RATE RECAP	70,169,977	72,941,709	75,285,575	78,242,300
FROM SURPLUS(SAVINGS):					
RECURRING SOURCES OF SURPLUS:					
15	FREE CASH- REDUCE THE LEVY	1,332,500	1,000,000	1,266,500	-
16	FREE CASH	1,461,504	1,748,807	888,000	-
	CEMETERY PERPETUAL INTEREST			84,000	
17	CEMETERY 26-1420/ TRANSFARE 26-3262	190,000	218,000	165,000	165,000
18	SCHOOL GRANT 'EES HEALTH INSUR. 99-6020	200,000	200,000	150,000	150,000
19	A.M.R. WATER METER FUND RECTS. 99-2213	300,000	512,000	405,000	670,000
20	CH.90 HIGHWAY AID	880,178	862,984	-	
21	S/T- RECURRING SURPLUS	4,364,182	4,541,791	2,958,500	985,000
NON-RECURRING SOURCES OF SURPLUS:					
22	STABILIZATION FUND	-	-		
23	FROM PY GEN GOV'T BUDGETS	-	31,700		
24	FROM PY SCHOOL BUDGETS	148,937	43,277		
25	FROM CURRENT YEAR GEN GOV'T BUDGET		61,218		
26		-	-		
27	S/T- NON-RECURRING SURPLUS	148,937	136,195	-	
28	TOTAL SURPLUS (RECURRING + NON)	4,513,119	4,677,986	2,958,500	985,000
29	TOTAL ESTIMATED REVENUES	\$ 176,644,491	\$ 189,086,153	\$ 191,801,119	\$ 193,967,330

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FISCAL 2020 BUDGET PROPOSAL - PASS 1

B. BUDGET REQUESTS:					
28	GENERAL GOV'T BUDGETS	\$ 34,231,186	\$ 35,706,455	\$ 36,487,165	\$ 37,412,183
29	SCHOOL DEPT. BUDGET	41,821,613	43,562,063	45,054,649	47,887,255
30	SHARED COST BUDGETS	38,297,354	40,562,615	40,162,978	42,723,663
32	TOTAL TOWN BUDGET	114,350,153	\$ 119,831,133	121,704,792	128,023,101
33	UTILITY BUDGETS- Light Dept.	42,110,088	47,383,939	47,409,184	48,757,922
34	UTILITY BUDGETS- Water&Sewer	10,775,643	11,234,834	11,803,315	12,325,100
35	UTILITY BUDGETS- Broadband	6,782,560	7,129,710	7,138,781	7,395,719
36	Subtotal-Utilities Budgets	59,668,291	65,748,483	66,351,280	68,478,741
37	TOTAL TOWN BUDGETS	174,018,444	185,579,616	188,056,072	196,501,842
38	STATE CHERRY SHEET CHARGES	1,590,896	1,926,763	2,041,577	2,145,224
39	Cherry Sheet Offsets	33,913	34,774	34,827	35,000
40	OVERLAY REQUIREMENTS	1,000,000	1,000,000	1,000,000	1,000,000
41	COMMUNITY PRESERVATION RESERVED		190,750	234,024	
42	COMMUNITY PRESERVATION UNRESERVED		354,250	434,619	
43	OVERLAY AND OTHER Deficit	1,238	-		-
44	TOTAL BUDGET REQUESTS	176,644,491	189,086,153	191,801,119	199,682,066
45	Surplus or (Deficit)	\$ -	\$ -	\$ -	\$ (5,714,736)

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Town of Norwood
 Budget Balancing Group
 FY2020 BUDGET ANALYSIS

PRELIMINARY PASS

The purpose of this analysis is to reflect the historical method used by the town to balance the Budget (Deficit) projection of **\$ (5,714,736)**

Step #	Pass Ref.		
1	(Pg.1, Row 29)	Identify Total Revenues for FY2019	\$ 193,967,330
			(This is the Total Revenue Estimate for FY19, as adjusted through the current pass. This amount of ESTIMATED REVENUES basically dictates what the Total Town BUDGET can be for the next fiscal year (FY19). (See Pass Analysis, Page 1, Line #27 \$ 193,967,330)

Step #	1st Pass Ref.			
2		Deduct Fixed/Shared Cost Budgets (Utility budgets, State Charges, Shared Costs)		
2a	(Pg.1, Row 30)	Fixed Costs, Shared Cost Budgets	\$ 42,723,663	Before the TOTAL REVENUE "PIE" is sliced up between the total budget allowed those budgets that cannot be reduced (i.e. Debt or Hlth Ins) and Utility Budgets; So, we first deduct the budgets to the Left like Utilities, State Cherry Sheet charges, Overlay and Shared Cost budgets
2c	(Pg.1, Row 36)	Utility Budgets (Light, Water, Cable)	68,478,741	
2d	(Pg.1, Row 38)	State Charges	2,145,224	
2e	(Pg.1, Row 39)	Cherry Sheet Offsets	35,000	
2f	(Pg.1, Row 40)	Overlay charges	1,000,000	
2g	(Pg.1, Row 42)	Overlay deficit est		
SubTotal- Shared/Fixed Cost Budgets Deducted			\$ 114,382,628	

Step #				
3		Equals Net Revenues Available for Gen Govt and School Budgets		
3a				The Net result after deducting fixed and shared budgets from the total budgeted Revenues is the Net Revenues to be split between Schools and Gen Govt. We then apply the historically applied split percentages of 55% (Schools) / 45% GenGov to each side of gov't. This results in a budget ceiling for FY19 for the Schools of \$ 43,771,586 55.0% for the Gen Gov depts 35,813,116 45.0% \$ 79,584,702 100.0%
3b		Equals- Net Revenue Pie to be split between Schools/ Gen Gov	\$ 79,584,702	

Step #				New Ceiling- FY20	FY20 Requests	Bud Reductions Required
4	Split Net Revenues Available Between School Dept (55%) and Gen Gov (45%)					
4a	FY19 Max	Allocated to SCHOOL DEPT.	55%	\$ 43,771,586	\$ 47,887,255	\$ (4,115,669)
4b	FY19 Max	Allocated to GEN'L GOV'T	45%	35,813,116	37,412,183	(1,599,067)
4c	New Ceiling adjusted by \$90,000 more for schools, less \$90,000 for General			\$ 79,584,702	\$ 85,299,438	\$ (5,714,736)
Total Budget Reductions Needed to Balance 1st Pass						

**TOWN OF NORWOOD
FY2020 FIRST PASS BUDGET**

		Actual FY 2018	Budget FY 2019	Proposed FY 2020
1011	SELECTMEN ADMIN. SALARIES	149,891	155,752	163,056
1012	SELECTMEN INCIDENTALS	10,907	14,850	10,300
1014	SELECT NEGOTIATING SVCS	75,000	75,000	75,000
1021	GEN MGR SALARIES	645,711	626,006	644,750
1022	GEN MGR INCIDENTALS	20,299	37,775	37,775
1031	TOWN CLERK SALARIES	552,081	199,060	282,563
1032	TOWN CLERK INCIDENTALS	18,256	15,300	14,750
1040	HUMAN RESOURCES	243,676	259,841	268,223
1042	HUMAN RESOURCE INCIDENTALS	30,786	38,630	38,630
1044	H.R. TUITION REIMBURSEMENT	-	10,000	10,000
1051	TREASURER SALARIES	499,561	532,859	554,485
1052	TREASURER INCIDENTALS	85,678	117,160	117,160
1054	TREAS-TAX FORECLOSURE	14,583	20,000	20,000
1055	TREAS BD. CERTIFICATION	-	1,000	1,000
1056	TREASURER COLL AGENT	62,892	68,000	68,000
1061	ACCOUNTING SALARIES	-	400,262	375,825
1062	ACCOUNTING INCIDENTALS	-	15,400	15,400
1071	ASSESSORS SALARIES	250,650	270,480	279,360
1072	ASSESSORS INCIDENTALS	10,775	12,160	9,700
1073	ASSESSORS NEW EQUIPMENT	-	500	500
1074	ASSESSORS LEGAL CNSL DEF	49,962	50,000	50,000
1077	ASSESSORS REVAL UPDATE	141,867	425,000	150,000
1091	ENGINEERS SALARIES	173,581	177,871	187,334
1092	ENGINEERS INCIDENTALS	7,741	8,600	8,600
1094	ENG STORM WATER COMPLIANCE	20,763	-	-
1095	CO-OP STUDENT SALARY	5,386	18,512	18,512
1096	ENGINEERS OVERTIME	-	500	500
1097	ENGINEERS LONGEVITY	-	-	-
1098	STREET ACCEPTANCE	-	1,000	1,000
1099	ENGINEERING AERIAL PHOTO/GIS	3,200	10,000	10,000
1114	TOWN COUNSEL LEGAL SERV	200,067	177,000	177,000
1131	ELECT/REG SALARIES	66,121	71,144	10,609
1132	ELECT/REG INCIDENTALS	120,825	90,700	90,450
1171	MUNIC BLDG CUST SAL	121,164	132,517	135,178
1172	MUNIC BLDG INCIDENTALS	139,311	165,600	171,400
1174	MUNIC BLDG REPAIRS/MAINT	5,920	3,000	-
1177	TOWN COMMON MAINT	183	1,000	1,000
1179	MUNIC BLDG NEW EQUIP	455	7,500	2,000
1191	MUNIC BLDG OFFICE SALARIES	57,047	59,980	61,756
1192	MUNIC BLDG OFFICE EXPENSE	22,173	28,750	28,750
1211	COUNCIL ON AGING SALARIES	328,420	347,882	351,476

1212	COUNCIL ON AGING INCID	15,389	19,100	19,100
1214	COA BUILDING MAINTENANCE	52,508	54,650	54,650
1219	COA GARAGE CONSTRUCTION	55,000	-	-
1241	VETERANS SALARIES	130,733	146,191	151,320
1242	VETERANS INCIDENTALS	299,056	329,600	329,500
1244	VETERANS - FUEL ASSISTANCE	94	100	-
1302	FIN COM INCIDENTALS	19,978	13,777	14,084
1305	FIN COM AUDIT SERVICES	83,250	105,000	105,000
1311	PLANNING BD SALARIES.	56,344	66,590	69,982
1312	PLANNING BOARD INCID	21,980	34,075	34,075
1313	PLANNING BD SAL-PLAN	105,325	119,287	122,270
1321	BOARD OF APPEAL SALARY	54,224	56,275	57,608
1322	BD OF APPEAL INCIDENTALS	5,132	11,900	11,900
1342	HANDICAPPED COMM TOT	-	100	100
1350	CABLE TV COMMISSION	1,600	4,000	4,000
1369	CONSERVATION LAND FUND	10,000	10,000	10,000
1370	CONSERVATION COMMISSION	41,262	55,125	58,909
1372	CONSERVATION COMMISSION INCID	17,641	10,715	10,730
1373	CONCOM-ELLIS POND PROJECT	31,786	14,000	18,000
1375	CONCOM-CONSULTING SERVICES	1,000	2,000	1,985
1378	CONSRV COMM - PROPERTY MAINT	29,994	25,000	21,000
1380	PERM BLDG COMMITTEE	-	-	10,100
1382	PERMANENT BLDG COMMITTEE INCID	15,039	9,500	500
1392	HISTORICAL COMMISSION INCID	625	1,000	1,000
1410	MODERATOR'S EXPENSES	-	50	50
1430	PERSONNEL BOARD EXPENSES	80	2,500	2,500
1440	ECONOMIC DEVELOPMENT CTE	120	2,000	2,000
1450	CULTURAL COUNCIL	2,000	2,000	2,000
1500	PRINT TOWN REPORT	7,227	9,000	9,000
1512	PARKING TICKET INCIDENTALS	2,283	9,700	9,700
1522	ELDERLY H/P TRANSPORTATION PRG	28,806	38,020	38,020
1531	INFO TECH - SALARIES	352,083	393,225	410,066
1535	INFO TECH - OPERATING COST	376,831	464,716	679,776
1536	INFO TECH - NEW EQUIPMENT	105,186	52,500	52,500
1537	INFO TECH - VOIP	11,348	30,000	-
1540	CARILLON CONCERTS	6,019	6,950	6,950
1552	EMERGENCY MGT/CIVIL DEFENSE	14,894	25,800	25,800
1564	MEMORIAL DAY	3,673	5,000	5,000
1565	4TH OF JULY	21,700	21,700	21,700
1566	CHRISTMAS	17,949	10,000	10,000
1569	HOLIDAYS-HOLIDAY FESTIVAL	2,500	2,500	2,500
1600	GEN GOV'T OTHER EXPENSES	18,113	18,200	18,200
1602	GEN GOV'T INCIDENTALS	80,801	83,400	83,400
1604	CAPITAL OUTLAY COMMITTEE	172	400	400
1607	SUMMERFEST PROGRAM	5,800	6,900	6,900
1651	FORBES ESTATE	19,647	225,000	225,000

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1652	MORSE HOUSE	-	6,000	6,000
1653	171 NAHATAN STREET	-	1,000	1,000
2011	POLICE SALARIES	7,071,255	7,305,856	7,488,745
2012	POLICE INCIDENTALS	402,772	339,800	481,661
2015	POLICE TELEPHONE	52,021	23,000	23,000
2016	POLICE TRANSPORTATION	74,300	78,500	78,500
2017	POLICE NEW EQUIP'T	139,855	169,502	218,236
2023	TRAFFIC CONTROL - ELD	75,711	117,300	119,800
2038	FIRE DEPT MEDICAL	30,524	50,000	50,000
2040	FIRE DEPARTMENT	-	-	-
2041	FIRE SALARIES	4,451,202	4,746,806	4,924,759
2042	FIRE INCIDENTALS	345,318	296,210	296,210
2043	FIRE TRAINING	180,716	179,000	183,475
2044	FIRE HOLIDAY PAY	186,904	197,474	209,781
2045	FIRE OVERTIME & RECALL	114,102	115,000	117,875
2046	FIRE SUBSTITUTION PAY	684,282	735,000	787,639
2047	FIRE INCENTIVE PAY	72,636	89,900	92,148
2048	FIRE EMT PAY	285,312	373,985	383,435
2049	FIRE DISPATCHER PAY	326,358	330,571	340,749
2052	FIRE ALARM MAINTENANCE	3,807	39,600	39,600
2064	MAINT POL/FIRE BLDG	407,389	451,050	451,050
2066	POL/FIRE BLDG-RENOVATIONS	-	300,000	50,000
2201	BLDG INSPECTOR SALARIES	439,697	422,078	432,184
2202	BLDG INSPECTOR INCIDENTALS	23,291	26,430	26,430
2204	BLDG INSPECTOR OVERTIME	1,316	4,000	4,000
2402	INSECT/PEST EXTERMINATION	9,318	9,500	9,500
2500	TREE CARE INCID	37,350	53,350	53,350
2601	DOG OFFICER SALARIES	79,219	88,482	90,084
2602	DOG OFFICER INCIDENTALS	7,272	8,045	8,045
2603	ANIMAL CONTROL NEW EQUIPMENT	31,402	-	-
3011	BD HEALTH SALARIES	412,633	430,042	438,317
3012	BD HEALTH INCIDENTALS	21,304	17,750	17,750
3014	HAZARDOUS WASTE PROGRAM	47,418	40,000	55,000
3015	BD OF HEALTH CONTRACTED SERV	36,220	56,220	51,220
3104	SEWER MAINTENANCE	49,748	58,050	58,050
3106	PARTICULAR SEWERS	-	2,375	2,375
3108	MWRA SEWER I&I	4,900	42,500	42,500
3204	DRAIN MAINTENANCE	71,905	40,900	40,900
3304	MATERIALS RECYCLE CTR MAINT.	49,441	57,700	57,700
3400	REFUSE REMOVAL	1,690,612	1,778,295	1,931,076
4010	PUBLIC WORKS	60,000	-	-
4011	PUBLIC WORKS ADMIN SAL	596,939	622,171	640,490
4012	PUBLIC WORKS INCIDENTALS	187,006	167,275	167,275
4014	GARAGE MAINTENANCE	326,889	301,204	301,952
4015	PUBLIC WORKS LABORERS	2,237,607	2,339,184	2,430,212
4016	PUBLIC WORKS OVERTIME	167,990	130,782	130,782

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4018	D.P.W. - NEW EQUIPMENT	153,084	158,000	265,000
4104	WATER MAINTENANCE	113,915	120,050	120,050
4105	WATER OPERATIONS	138,314	199,750	193,750
4106	WATER SERVICE CONNECTION	7,500	6,000	6,000
4107	WATER DEPT CONSTR.	33,714	80,500	80,500
4201	CEMETERY SALARIES	427,557	448,520	468,516
4202	CEMETERY INCIDENTALS	61,854	66,416	66,398
4203	CEMETERY NEW EQUIPMENT	49,000	84,000	9,500
4204	CEMETERY CHAPEL RENOVATIONS	-	100	100
4205	CEMETERY OVERTIME	33,630	30,000	30,000
4206	CEMETERY OFC RENOV	500	15,000	80,500
4212	CEMETERY IMPROVEMENTS	124,400	126,400	61,400
4300	HIGHWAY MAINT	254,025	276,200	264,200
4304	HIGHWAY CONSTRUCTION	906,814	-	-
4305	HIGHWAY CONSTRUCTION	186,646	350,000	450,000
4310	PERMANENT SIDEWALKS	24,972	41,000	26,000
4320	STREET LIGHTS	358,140	195,097	129,873
4330	SNOW & ICE REMOVAL	987,459	625,000	729,000
4342	PARKS MAINTENANCE	261,386	180,000	180,000
4343	PARKS DEPT - NEW EQUIP	-	14,000	-
5011	REC'N SALARIES (ADMIN)	407,608	430,634	446,857
5012	RECR'N INCIDENTALS	13,165	21,800	21,800
5014	REC'N MAINT OF BUILDING	176,606	275,750	255,250
5017	REC'N WAGES (P/TIME)	83,092	97,970	106,712
5102	PLAYGROUND MAINTENANCE	155,073	146,750	156,750
5104	PLAYGROUND IMPROVEMENTS	1,636	35,000	32,000
5106	OTDR REC-NOR SPEC REC PROGRAM	36,885	44,500	45,370
5212	OUTDOOR RECR'N-WAGES	204,954	244,994	268,120
8011	LIBRARY SALARIES	1,350,597	1,409,582	1,450,145
8012	LIBRARY INCIDENTALS	364,457	379,349	375,225
8014	LIBRARY BLDG MAINT	33,000	33,000	33,000
8016	LIBRARY NEW EQUIPMENT	12,951	12,000	12,000
9020	AIRPORT	4,276	14,100	24,100
9021	AIRPORT SALARIES	181,631	192,379	201,795
9023	AIRPORT OPERATION EXPENSE	115,090	127,800	110,600
9024	AIRPORT CONST-MATCHING GRANT	15,338	85,000	85,000
9030	AIRPORT SECURITY	4,906	6,000	6,000
9033	AIRPORT CONSTR-INDEPENDENT EST	3,500	6,000	6,000
9038	AIRPORT - SNOW & ICE	31,290	46,000	46,000
9330	RETIRED POL/FIRE MEDICAL	(8,000)	75,000	75,000
9902	TUITION REIMBURSEMENT	-	1,500	1,500
GENERAL GOVERNMENT SUBTOTAL		35,065,030	36,487,165	37,412,183

6000	SCH ADMIN SAL TOTALS	3,979,597	4,160,670	4,317,538
6010	SCH ADMIN EXP TOTAL	59,194	69,200	70,932
6012	SCH LABOR REL TOTAL	71,508	50,000	51,250

6020	SCH INSTRUC SAL TOTALS	27,403,594	29,040,618	30,420,305
6030	SCH I/S & T/B TOTALS	463,792	451,646	611,101
6040	SCHOOL CUSTODIAL SAL TOTALS	1,812,913	2,097,495	2,110,836
6050	SCH CUST SUP TOTALS	139,797	131,570	164,004
6060	SCH AUX AGENCY SALARIES TOTALS	661,725	810,634	854,813
6070	SCH AUX AGCY INCID TOTALS	29,909	12,996	52,359
6080	SCH CONT FEE & SERV TOTALS	458,988	409,275	419,014
6090	SCH UTILITIES TOTALS	1,417,678	1,385,000	1,454,256
6100	SCH MAINT OF BLDG TOTALS	524,117	499,674	512,523
6110	SCH EQUIP REP & REP TOTALS	344,455	38,312	151,771
6120	SCH MAINT GROUNDS TOTALS	127,345	147,550	151,239
6121	SCH.MAINT SNOW & ICE TOTALS	244,949	14,382	246,679
6150	SCH ATHLETIC-TOWN TOTALS	266,981	283,989	292,017
6160	SCH TRANSPORTATION TOTALS	1,681,767	1,700,001	1,787,273
6165	SCH TRANSPORTATION NEW EQUIP	256,034	-	-
6180	SPECIAL ED & STUDENT SERVICES	4,111,636	3,451,099	3,896,126
6200	SCHOOL FINE ARTS	146,919	170,212	189,967
6450	SCH CUSTODIAL OVERTIME TOTALS	122,977	130,326	133,252
6500	SCH CTE CONSOLIDATION RESERVE	5,300	-	-
SCHOOL SUBTOTAL		44,331,175	45,054,649	47,887,255

1401	WORKER'S COMP BENEFITS	409,257	500,000	500,000
9010	RETIREMENT FUND	4,887,339	4,879,431	5,257,230
9105	INTEREST	4,235,847	4,085,532	4,359,409
9106	DEBT	13,832,562	13,768,818	14,366,056
9108	UNPAID BILLS	20,403	-	-
9200	INSURANCE ACCOUNT	577,052	711,000	711,000
9220	GROUP INSURANCE	13,324,131	13,652,500	14,405,500
9230	MEDICARE EMP SHARE	892,565	925,000	971,000
9310	RESERVE FUND	-	116,700	125,000
9340	STABILIZATION FUND	405,864	428,571	428,571
9400	BLUE HILLS REGIONAL	1,058,809	1,073,811	1,328,282
9401	NORFOLK AGRICULTURAL SCH ASSMT	21,571	21,615	21,615
9925	CAPITAL PROJECTS	-	-	250,000
SHARED COST SUBTOTAL		39,665,400	40,162,978	42,723,663
GEN, SCHOOLS, SHARED SUBTOTAL		119,061,605	121,704,792	128,023,101

7010	LIGHT DEPARTMENT	31,488,346	38,711,000	39,616,240
7011	LIGHT SALARIES (ADMIN)	1,322,723	1,473,655	1,609,578
7012	LIGHT ADMIN EXPENSES	1,022,087	1,068,300	1,155,220
7013	LIGHT DEPRECIATION	1,416,465	2,572,700	2,602,800
7014	LIGHT MAINT & OPERATIONS	1,074,811	1,052,900	1,237,778
7015	LIGHT DEPT WAGES	1,659,478	1,925,829	1,916,319
7016	LIGHT DEPT OVERTIME	455,447	464,200	475,805
7018	LIGHT STANDBY PAY	111,712	121,700	124,682
7019	LIGHT LONGEVITY PAY	17,450	18,900	19,500

LIGHT DEPARTMENT SUBTOTAL

38,568,519	47,409,184	48,757,922
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7030	BROADBAND	3,608,920	3,951,700	4,051,757
7031	BROADBAND SALARIES (Admin)	546,089	570,827	590,626
7032	BROADBAND ADMIN EXPENSES	949,343	1,237,600	1,170,016
7033	BROADBAND DEPR. & CAPITAL IMPR	589,442	706,800	913,908
7034	BROADBAND MAINT & OPERATIONS	35,561	134,800	116,400
7035	BROADBAND WAGES	298,296	348,404	357,852
7036	BROADBAND OVERTIME	113,793	114,800	117,670
7037	BROADBAND STANDBY PAY	61,955	68,000	71,640
7038	BROADBAND LONGEVITY PAY	5,100	5,850	5,850
BROADBAND SUBTOTAL		6,208,499	7,138,781	7,395,719

9605 MWRA WATER / SEWER ASSESSMENT

11,140,239	11,803,315	12,325,100
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WATER SUBTOTAL

11,140,239	11,803,315	12,325,100
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UTILITIES SUBTOTAL

55,917,257	66,351,280	68,478,741
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BUDGET TOTAL

174,978,862	188,056,072	196,501,842
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TOWN OF NORWOOD- FY 2020 BUDGET ANALYSIS

FY2020 RECEIPT PROJECTIONS- DEPARTMENTAL

DEPARTMENTAL RECEIPTS HISTORY

Dept # Recap #	DEPARTMENTAL RECEIPT DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGETED	Preliminary Proposed
		FY2015 These have been updated	FY2016 These have been updated	FY2017 These have been updated	FY2018 These have been updated	FY2019 These have been updated	FY2020 These have been updated
201-1	EXCISE TAX	\$ 4,219,914	\$ 4,435,848	\$ 4,695,753	\$ 4,953,422	\$ 4,695,753	\$ 4,953,422
310-2A-C	STATE (HOTEL,JETFUEL,OTHER)	2,302,178	2,398,907	2,368,549	2,361,163	2,368,549	2,361,163
218-4	IN LIEU OF TAX	1,149,079	1,144,979	1,154,946	1,157,043	1,154,946	1,157,043
228-7	AMBULANCE RCTS (BLS /ALS)	1,074,782	1,075,505	1,330,744	1,460,655	1,484,457	1,460,655
320-22	MISC. / UNCLASSIFIED	-	-	-	-	-	-
220-11	AIRPORT RENTALS	248,267	247,159	271,430	272,251	271,430	272,251
210-13	LIBRARY	19,369	14,041	199	-	-	-
212-14	CEMETERY	310,709	310,444	318,317	248,731	318,317	248,731
213-15	RECREATION	271,541	267,664	221,013	220,390	221,013	220,390
205-16	GEN'L GOV'T	406,825	477,732	480,466	810,342	480,466	810,342
206-16	PUBLIC SAFETY (Bldg. Permits)	1,289,405	1,385,540	1,809,604	904,638	1,500,000	904,638
204/208-16	PUBLIC WORKS	24,619	35,078	38,130	67,790	38,130	67,790
207/224-16	HEALTH/SANITATION	78,923	88,887	88,460	70,577	88,460	70,577
202-17	LICENSE, FEES	196,015	199,301	200,826	201,904	200,826	201,904
203-19	FINES	165,691	153,267	146,582	160,825	146,582	160,825
216-20	INVESTMENT INCOME	284,403	284,760	223,097	306,883	223,097	306,883
312-21	STATE (MEDICAID REIMB'T)	155,794	334,006	296,015	242,221	296,015	242,221
314	FED MEDICAID PART "D"	-	-	-	-	-	-
229-22	N/STAR MITIGATION RECEIPTS	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
320/600	MISCELLANEOUS / UNCLASSIFIED						
	SUBTOTAL (NON-UTILITY)	\$ 13,997,514	\$ 14,653,118	\$ 15,444,131	\$ 15,238,835	\$ 15,288,041	\$ 15,238,835
UTILITIES:							
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGETED	Preliminary Proposed
		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
221-5	WATER/SEWER	\$ 13,148,526	\$ 14,413,586	\$ 14,816,982	\$ 14,386,363	\$ 16,043,539	\$ 16,168,467
217-9	ELECTRIC LIGHT DEPARTMENT	47,148,204	48,907,651	48,479,740	53,106,197	61,363,411	62,711,247
226-22	CABLE/BROADBAND	6,914,968	7,274,313	7,525,928	7,721,523	8,321,980	8,571,980
	SUBTOTAL (UTILITY)	\$ 67,211,698	\$ 70,595,550	\$ 70,822,650	\$ 75,214,083	\$ 85,728,930	\$ 87,451,694
	TOTAL- ALL DEPART'AL RECEIPTS	\$ 81,209,212	\$ 85,248,668	\$ 86,266,781	\$ 90,452,918	\$ 101,016,971	\$ 102,690,529

**THE TOWN OF NORWOOD
ANALYSIS OF DERIVATION OF THE
FISCAL 2020 TAX LEVY LIMITATION**

	FY13	FY14	FY15	FY16	FY17	FY18	FY19
1 Beginning of Year LEVY LIMIT	\$ 55,787,375	\$ 58,049,184	\$ 60,466,802	\$ 62,846,997	\$ 65,319,412	\$ 68,098,582	\$ 71,002,135
2 Add Allowable Annual 2.5% TAX LEVY INCREASE	1,394,684	1,451,230	1,511,670	1,571,175	1,632,985	1,702,465	1,775,053
3 ADD Tax Levy Increase from NEW GROWTH	867,125	966,388	868,525	901,240	1,146,185	1,201,088	879,582
4 LEVY LIMIT without Debt Exclusion	\$ 58,049,184	\$ 60,466,802	\$ 62,846,997	\$ 65,319,412	\$ 68,098,582	\$ 71,002,135	\$ 73,656,770
5 ADD Levy From NHS DEBT EXCLUSION	2,024,629	1,976,264	2,165,384	2,114,980	2,071,395	1,944,892	1,893,296
6 Equals Levy Ceiling	60,073,813	62,443,066	65,012,381	67,434,392	70,169,977	72,947,027	75,550,066
7 Actual Tax Levy	59,914,361	62,431,666	64,940,591	67,362,200	\$ 70,160,331	\$ 72,941,710	\$ 75,285,575
8 Unused Tax Levy	\$ 159,452	\$ 11,400	\$ 71,790	\$ 72,192	\$ 9,646	\$ 5,317	\$ 264,491

Source of NEW GROWTH TAX LEVY:	FY13	FY14	FY15	FY16	FY17	FY18	FY19
9 Residential New Growth	\$ 115,615	\$ 146,145	\$ 160,185	\$ 41,781	\$ 350,319	\$ 236,262	\$ 167,203.00
10 Commercial New Growth	175,435	363,329	270,569	253,425	255,579	407,614	71,571
11 Industrial New Growth	5,606	18,018	36,847	-	-	-	35,900
12 Personal Property New Growth	570,469	438,896	400,924	606,034	540,287	557,212	604,908
13 Norwood Hospital							
14 TOTAL NEW GROWTH	\$ 867,125	\$ 966,388	\$ 868,525	\$ 901,240	\$ 1,146,185	\$ 1,201,088	\$ 879,582

Levy From NHS DEBT EXCLUSION	FY13	FY14	FY15	FY16	FY17	FY18	FY19
13 Principal on Indebtedness for NHS	\$ 1,085,000	\$ 1,085,000	\$ 1,252,000	\$ 1,252,000	\$ 1,254,800	\$ 1,254,800	\$ 1,250,000
14 Interest on Indebtedness for NHS	863,629	853,264	975,379	921,470	690,092	690,092	643,296
Int. on Bond Anticipation Notes NHS	76,000	38,000		-			
Less Bond Premium Amortization			(61,995)	(58,490)	(55,375)		
15 Total Debt Service on NHS	\$ 2,024,629	\$ 1,976,264	\$ 2,165,384	\$ 2,114,980	\$ 1,889,517	\$ 1,944,892	\$ 1,893,296

SCHOOL DEPT STAFFING HISTORY (FULL TIME EQUIVALENTS)

YEAR	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
ASST SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
BUSINESS MANAGER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
DIR STUDENT SERVICES	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
DIR TECHNOLOGY	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
CENTRAL ADMIN TOTAL	4.0	4.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0
PRINCIPALS	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
VICE PRINCIPALS	1.0	1.0	1.0	1.0	1.0	3.0	3.0	1.0	1.0	1.0
HOUSE MASTERS		1.8	1.8	2.4	2.4		0.0	2.0	2.0	2.0
BUILDING ADMIN TOTAL	9.0	10.8	10.8	11.4	11.4	11.0	11.0	11.0	11.0	11.0
CURR CHAIRS	0.0	0.0	3.0	4.0	4.0	1.0	1.0	1.0	1.0	1.0
DIRECTORS	4.0	5.0	2.0	4.3	4.8	4.0	4.0	4.0	4.0	4.0
SPED COORDINATORS/LDRS	2.0	3.8				3.8	3.8	3.8	3.8	4.0
DIR/COORDINATOR TOTAL	6.0	8.8	5.0	8.3	8.8	8.8	8.8	8.8	8.8	9.0
TEACHERS/ INSTR. AIDES	347.8	354.8	343.9	350.1	360.1	360.5	361.2	374.0	389.1	393.2
NURSES/PHYSICIAN TOTAL	9.4	9.4	9.0	10.4	9.4	9.4	9.4	9.4	9.4	10.4
CONFID. SECRETARIES	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
SECRETARIES	19.4	16.8	16.8	16.8	17.8	17.8	17.8	17.8	17.8	16.8
SECRETARY TOTAL	23.4	20.8	19.8	19.8	20.8	20.8	20.8	20.8	20.8	19.8
SCHOOL TRANSPORTATION			2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
CUSTODIAL TOTAL	32.8	32.8	33.8	33.8	34.8	32.5	32.8	31.8	32.3	34.5
TECHNOLOGY	5.8	5.8	4.8	4.8	5.8	5.8	5.8	5.8	5.8	3.8
RESOURCE OFFICERS	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0
OTHER PERSONNEL	39.6	39.6	41.6	41.6	43.6	41.3	41.6	39.6	40.1	40.3
TOTAL FTE'S PAID BY BUDGET	439.2	448.2	434.1	445.6	459.1	456.8	457.8	468.6	484.2	488.7
BREAKDOWN OF FISCAL 2017 INSTRUCTIONAL FTEs:										
Elementary Teachers including Kindergarten and Pre-K							78.0	82.0	85.3	92.0
Elementary Specialists including Reading/Science/Librarians/Music/Art/Health/PE							30.8	30.8	30.8	31.8
Secondary Classroom / Support Teachers							119.3	123.6	123.6	119.2
SPED Teachers / Specialists (All Teachers/Counselors/Psychologist/1.0PT							68.4	71.4	71.6	73.1
Paraprofessionals (System Wide)							64.7	66.2	77.8	77.1
Total instructional FTEs							361.2	374.0	389.1	393.2

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GENERAL GOVERNMENT
HISTORICAL STAFFING ANALYSIS
FTEs (FULL TIME EQUIVALENTS)

	FY2010 FTEs	FY2011 FTEs	FY2013 FTEs	FY2014 FTEs	FY2015 FTEs	FY2016 FTEs	FY2017 FTEs	FY2018 FTEs	FY2019 FTEs
Building Inspector	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Police Department	70.0	70.0	69.0	69.0	69.0	71.0	71.0	72.0	72.0
Fire Department	71.0	71.0	70.0	71.0	70.0	69.0	69.0	69.0	69.0
Animal Control	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Board of Health	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Total Public Safety	153.0	153.0	151.0	152.0	151.0	152.0	152.0	153.0	153.0
Public Works and Cemetery	53.0	51.0	50.5	50.5	50.5	50.5	50.5	50.0	50.0
Total Public Works	53.0	51.0	50.5	50.5	50.5	50.5	50.5	50.0	50.0
Board of Selectmen	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
General Manager	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Town Clerk	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Human Resources	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Treasurer	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Assessors	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Engineering	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Accounting	5.0	5.0	4.7	4.7	4.7	4.7	4.7	4.7	4.7
Elections and Registration	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Municipal Building Maintenance	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Municipal Building Office	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Information Technology	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0
Total General Government	38.5	38.5	38.2	38.2	38.2	38.2	38.2	39.2	39.2
Council on Aging	3.0	3.0	4.5	4.5	4.5	5.5	5.5	5.5	5.5
Veterans	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Board of Appeals	-	-	-	-	-	-	0.8	0.8	0.8
Conservation Commission	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Recreation	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Library	20.0	20.0	20.0	19.0	19.0	19.0	19.0	19.0	19.0
Retirement Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Airport	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Community & Culture	35.6	35.6	37.1	36.1	36.1	37.1	37.9	37.9	37.9
Planning Board	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	2.0
Total Planning & Development	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	2.0
Subtotal Non-Utilities	281.6	279.6	278.3	278.3	277.3	279.3	280.1	282.1	282.1
Light Department	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0
Broadband	10.0	9.0	9.0	11.0	11.0	11.0	11.0	11.0	11.0
Total Utilities	47.0	46.0	46.0	48.0	48.0	48.0	48.0	48.0	48.0
General Government Total	<u>328.6</u>	<u>325.6</u>	<u>324.3</u>	<u>326.3</u>	<u>325.3</u>	<u>327.3</u>	<u>328.1</u>	<u>330.1</u>	<u>330.1</u>

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