

FY19 BUDGET - DEPARTMENT REQUEST

**"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS**

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. These items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget; comprising of all town departments). They consists of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

"OTHER" OVER  
GUIDELINES  
FIXED CHARGES

"OTHER" OVER  
GUIDELINES  
CONTRACTUAL

"OTHER" OVER GUIDELINE  
ADD'L FUNDS NEEDED

ESSENTIAL/UN-FUNDED  
NEW ITEMS

*Debt is excluded from this list and is budaeted directly on the Omnibus Budaet.*

#	CODE	LINE ITEM	SUMMARY	COSTS		RATIONALE / NARRATIVE (ORIGINAL)	"OTHER" OVER GUIDELINES FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADD'L FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS
1	12405 53030	SELECTMEN SPECIAL LEGAL SERVICES	Legal Services provided by KP LAW, P.C.; billed monthly		\$10,000.00	Projected increase of \$10,000 for additional legal services based on previous years' actual expenses and the recent increase in OML and Public Records Request.			10,000.00	
2	13505 53140	TOWN ACCOUNTANT - AUDIT SERVICES	Annual Financial Audit		\$4,100.00	Contract is for \$24,200 in FY19; Line Item includes \$1,500 for additional services related to financial stability of the Town. (trust fund issues, bond rating, misc.consultation services)		4,100.00		
3	15005 52100	TOWN BUILDINGS OTHER - ELECTRICITY	Projected Utility Cost related to move to new Town Hall		\$2,472.00	Project 20% increase once return back to 8 West Common; Present location 8,200 sq ft versus new building at 19,345 sq ft.			2,472.00	
4	15005 52150	TOWN BUILDINGS OTHER - GAS	Projected Utility Cost related to move to new Town Hall		\$1,442.00	Project 20% increase once return back to 8 West Common; Present location 8,200 sq ft versus new building at 19,345 sq ft.			1,442.00	
5	15705 53050	PEG/CABLE ADVISORY PROFESSIONAL SERVICES	PEG CABLE is managed through General Fund but funds are offset by PEG Cable Reserved for Appropriation Fund.		\$2,000.00	BTVs contractual increase of \$2,000/yr		2,000.00		
6	15705 53050	PEG/CABLE ADVISORY PROFESSIONAL SERVICES	PEG CABLE is managed through General Fund but funds are offset by PEG Cable Reserved for Appropriation Fund.		\$3,000.00	\$3,000 for move/set-up at Town Hall.			3,000.00	
7	16105 52700	CLERK OTHER - BUILDING RENTAL	Changes annual based on number of Elections		\$300.00	\$150 per rental; Anticipate (1) Local Election & (2) State Elections			300.00	
8	16105 54224	CLERK OTHER - ELECTION EXPENSE	Changes annual based on number of Elections		\$2,750.00	Per Diem Election Workers; Anticipate (1) Local Election & (2) State Elections			2,750.00	
9	16102 TBD	CLERK - SOFTWARE	Purchase web-based Public Records Management software	Purchase price \$2,500; Subscription fee \$2,000	\$4,500.00	Program assist with the management, tracking and documenting/archiving of Public Records Requests (Currently over 100 in CY2017). Also has \$2,000 annual subscription fee.				4,500.00

FY19 BUDGET - DEPARTMENT REQUEST

**"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS**

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. These items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget; comprising of all town departments). They consists of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

*Debt is excluded from this list and is budaeted directly on the Omnibus Budaet.*

#	CODE	LINE ITEM	SUMMARY	COSTS	RATIONALE / NARRATIVE (ORIGINAL)	"OTHER" OVER GUIDELINES FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADD'L FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS
10	16105 TBD	CLERK WAGES - P/T POSITION		Unbenefitted position \$17,192.00	Proposing P/T Clerk position to work opposite schedule of existing P/T Clerk; <i>See Clerk's written request.</i>				17,192.00
11	22005 55050	FIRE - SUPPLIES/MEDICAL	Project increase based on previous years expenditures.	\$2,500.00	The number of medical calls that Fire Dept responds to has increased by 18% for last 4 years. Requires more disposable supplies such as gloves, bandages, oxygen masks, etc. Expense offset by			2,500.00	
12	22005 57100	FIRE - TRAVEL EXPENSE & MEETING	Fire Chief Contract	\$2,000.00	Contractual in Fire Chief Contract		2,000.00		
13	29205 53800	ANIMAL CONTROL EXPENSE	Structural deficit in account	\$929.00	Increase needed on this line item based on actual expenses. Expenses primarily consist of animal boarding costs and varies by number of strays picked up per fiscal year.			929.00	
14	42405 52100	STREET LIGHTS - ELECTRICITY		\$2,175.00				2,175.00	
15	43005 52910	REF RUBBISH COLLECTION	Contractual \$425,325.00	\$20,112.00	JRM Hauling & Recycling has a 10-yr contract with a guaranteed price of \$405,213 for years 1-5 and \$425,325 for years 6-10; a \$20,112 increase; FY19 begins the 6th yr of a 10yr contract.		20,112.00		
16	49202 51131	PARKS & CEMETERIES WAGES/LABOR - FULL TIME	Requesting new Full-Time Labor position. Eliminate Part-Time Labor from General Fund Budget and pay from Trust Fund if needed. Cost	Benefitted Position	Full Time Position would be funded at \$40,000/year. Amount requested includes eliminating Part-Time Laborors from General Funds Budget and Increasing Full-Time Laboror's				
17	49205 52450	PARKS & CEMETERIES VEH & EQUIP MAINTENANCE		\$1,000.00	Anticipate higher number of repairs to vehcile and equipment based on number of items included and age of equipment.			1,000.00	
18	49205 54610	PARKS & CEMETERIES GROUNDSKEEPING	Projected Increase based on previous years costs	\$1,000.00	Past 3 years, cost of products related to Groundskeeping as risen dramatically. Products include loam, mulch, seed, toool, stone, clay, etc			1,000.00	

FY19 BUDGET - DEPARTMENT REQUEST

**"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS**

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. These items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget; comprising of all town departments). They consists of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

*Debt is excluded from this list and is budaeted directly on the Omnibus Budaet.*

#	CODE	LINE ITEM	SUMMARY	COSTS	RATIONALE / NARRATIVE (ORIGINAL)	"OTHER" OVER GUIDELINES FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADD'L FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS
19	61005 52400	LIB REPAIR & MAINT ANTICIPATED		\$1,426.00	Contract increases to HVAC, Elevator, Fire Security System and Water Treatment			1,426.00	
20	61005 52500	LIB REPAIR & MAINT UNANTICIPATED		\$300.00	Increase needed on this line item based on actual expenses.			300.00	
21	61005 53053	LIB SERVICE BUREAU FEE		\$308.00	Membership in the Merrimack Valley Library Consortium has increased for FY19. Gould A will be paying \$13,683 towards the membership costs. Total membership is \$33,491.		308.00		
22	61005 53800	LIB NETWORK ADMINISTRATION		\$537.00	3% Contract increase anticipated.		537.00		
23	91005 51700	ESSEX COUNTY RETIREMENT	Actual Increase; FY19 Appropriation Letter dated 12/12/17 from ERB.	\$64,080.00	FY19 Appropriation Letter dated 12/12/17 from ERB; Funded in full; potential cost savings of \$21,674 if paid by 7/1.	64,080.00			
24	91505 51730	HEALTH INSURANCE	Projected Increase	\$210,000.00	Project 10% increase over FY18 Budgeted Amount	210,000.00			
25	91505 51740	MEDICARE TAX	Projected Increase	\$8,649.00	Medicare Tax increase of Town Payroll projection of 4.7%	8,649.00			
26	91605 51720	WORKERS' COMP	Projected Increase	\$13,634.00	Project 20% increase PER MIAA Insurance Rep	13,634.00			
27	91605 57400	PROPERTY LIABILITY	Projected Increase	\$20,592.00	Project 10% increase PER MIAA Insurance Rep	20,592.00			
						316,955.00	29,057.00	29,294.00	21,692.00
						396,998.00			