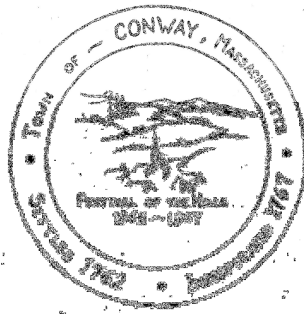


# Town of Conway



## Fiscal Year 2019 Budget

*February 26, 2018*

*revised March 1, 2018*

**TOWN OF CONWAY**  
**BUDGET FOR FISCAL YEAR 2018**

*February 26, 2018; rev. March 1, 2018*

**CONTENTS**

Message from the Town Administrator	1
Capital items	7
Notes on Selected FY 2018 Special (Money) Articles	10
Significant Budgetary Items and Trends	11
Financial Policies	12
The Budget Process	12
Revenues	16
Expenses	16
Warrant Articles	16
Operating Expenses	18
2018 Budgets by Category and Department	20
<i>General Government</i>	22
<i>Committees with budgets</i>	30
<i>“170 Series” : Permitting Bodies, Ag. Comm, Open Space Cmt.</i>	30
<i>Public Safety</i>	33
<i>Public Works</i>	37
<i>Education, Health and Human Services</i>	39
Town of Conway Organizational Chart	42
Projected Article 2 for the May 8, 2017 Annual Town Meeting	43

# TOWN OF CONWAY BUDGET FOR FISCAL YEAR 2019

## Message from the Town Administrator

After many years of fiscal health, owing to a Proposition 2½ override for the Conway Grammar School in the early 1990s, Conway’s expenses have finally caught up to the Proposition 2 ½ levy limit. There has been little new growth since the “great recession” to help absorb the increase in the annual operating expenses, which is unfortunate, especially as most of the increases come from items that are not directly under Town administrative control (schools, health care, etc.). It has therefore been necessary to raise taxes substantially to cover anticipated expenses, both capital and operational, so as not to get too far behind increasing expenses.

This budget continues funding for current services and provides some improvements, but not as many as in past years—recent budget increases to bolster the capacity of the Town are peaking, so the budget should be more level (with the usual larger increases for the schools). The result, in brief: operating revenues available are \$6,714,704, with estimated expenses of \$6,806,797, for a budget that is \$92,093 in the red. A 2.5% general staff pay rise would cost an additional \$13,257 beyond that.

Total school budgets are a little less than 60% of the Town budget. The total school budget increase is \$204,052, about 70% of the total rise in Article 2, \$288,950, with \$84,898 coming from the Town side. (See page 41 for more on the school budget.)

Another reason for the deficit is the recent practice of funding the proposed Highway garage through annual investments in the stabilization fund rather than borrowing. In doing this, some borrowing costs are saved, but this is at the expense of the continued investment in Town operations and especially capital, which needs more, rather than less, investment (see below for more discussion on this). I agree with the voters at the last annual Town Meeting that work on a new garage should proceed; however, the committee currently lacks the optimal make-up to help move the project forward.

### Some Options for Budget Reduction

Item	Comment	Savings
Halve Garage Stabilization	Move forward and borrow next year	50,000
Halve CGS Stabilization	Not a good long-term strategy	25,000
Reduce Capital Stabilization	Not a good long-term strategy	25,000
Lucas from general stabilization	Would reduce raise and approp. amt.	17,000
Postpone OPEB investment	Continues current policy	10,000
Postpone grant match fund	No immediate need	10,000
<b>Total of above items</b>		<b>137,000</b>
<i>Excess capacity if all are used</i>		<i>44,907</i>

Please note that reducing the investment in the Capital Stabilization account (currently at \$125,000) more than \$10,000 would make the investment less than the anticipated \$115,000 draw on the account this year. This could be made up by funds from the General Stabilization account, on the grounds that borrowing for the Highway Garage will be approved next year, freeing up that draw on the Town’s fiscal capacity.

Town of Conway Budget for Fiscal Year 2019

**Projected Revenues and Expenses Fiscal Year 2019: Summary**

<b>Revenue (\$)</b>	
Estimated Levy Limit	4,901,060
Estimated State Aid (net of offset receipts)	870,224
Estimated Local Receipts	269,000
Other Available Funds Used:	
Free Cash	166,342
Capital Stabilization Fund	115,000
Conway Grammar School Capital Stab.	29,500
Ambulance Receipts Reserved:	21,528
Overlay	11,500
Debt exclusion (borrowing):	<u>330,550</u>
<b>TOTAL REVENUE</b>	<b>6,714,704</b>
<b>Expenses (\$)</b>	
<i>Annual articles</i>	
Capital Stabilization	125,000
Highway Garage Stabilization	100,000
Grammar School Capital Stabilization	50,000
Ambulance Operating (from receipts reserved)	21,528
Assessors – recertification	5,000
Library support	2,513
<i>One-time</i>	
Repairing Bridge #C-20-004 on North Poland Road	330,550
Police Cruiser	48,000
Replacing the 2013 Volvo excavator	35,000
Grammar School well and water tank	29,500
Hydraulic boom lift for the Highway Department	20,000
Lucas 2 CPR unit for Ambulance	17,000
Replacing the 2012 Kubota tractor and snowblower	12,000
Other Post-Employment Benefits	10,000
Grant match account	10,000
Assessors – software conversion	6,500
Clerk for permitting bodies and other work as needed (6 hrs./wk. + 6 hrs. @ \$16/hr.)	5,518
Christmas Tree Fund	1,000
Flag Fund	500
<b>Total special article expenses</b>	<b>829,609</b>
<b>Article #2: operating budget</b>	<b>5,827,706</b>
<i>Other</i>	
From Overlay Reserve	5,000
Cherry Sheet Charges	<u>144,482</u>
<b>Total other:</b>	<b><u>149,482</u></b>
<b>TOTAL EXPENSES</b>	<b>6,806,797</b>
<b>Anticipated Excess Capacity FY19</b>	<b>(92,093)</b>

*Town of Conway Budget for Fiscal Year 2019*

*Free Cash*

Conway’s total free cash for FY 2018 is \$208,685. The free cash calculation was as follows:

BEGIN:		\$
Unreserved, undesignated fund balance		252,391
LESS:		
Personal Property Taxes Receivable		2,462
Real Estate Taxes Receivable		66,391
OTHER RECEIVABLE, OVERDRAWN ACCOUNTS, DEFICITS		
Green Energy Grant	11,141	
EMPG Grant	197	
DEP 319 Grant	14,214	
META Grant	4,000	
TOTAL	29,552	29,552
ADD:		
Deferred Revenue (credit balance is positive; debit balance is negative)		54,699
<b>TOTAL FREE CASH</b>		<b>208,685</b>

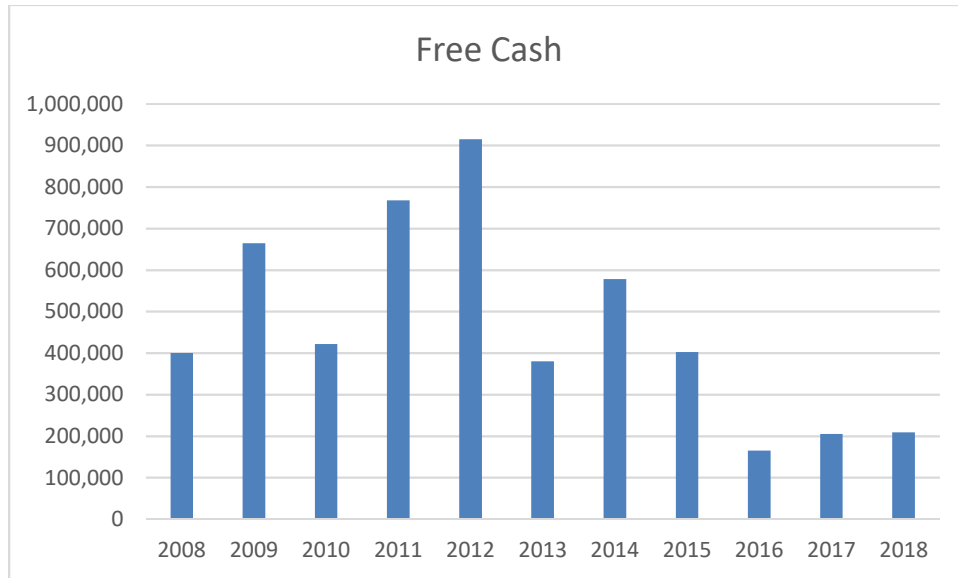
The October 30, 2017 special Town Meeting appropriated the following expenses from free cash:

Fire truck debt service	35,514.90
Matching funds for grant	6,000.00
Bills from a prior fiscal year	827.45
<b>TOTAL</b>	<b>42,342.35</b>

The amount of free cash left over for the annual Town Meeting on May 14, 2018 for the period July 1, 2018 to June 30, 2019 (Fiscal Year 2019) will therefore be \$166,342.65.

In the recent past, Conway funded its capital expenses through a combination of free cash and capital stabilization funds. Free cash comes from a variety of resources—partly money appropriated but not spent from the previous year, and partly a number of smaller revenue sources, including state funds, unanticipated revenue, and the sale of foreclosed properties.

A few years ago, free cash reached a very high level, partly due to closing out stagnant accounts, and a concerted effort was made to lower it. That effort has succeeded, to the degree that there is now not enough free cash to fully fund the town’s historical level of additions to its stabilization funds. Certified free cash for Fiscal Year (FY) 2018 is \$208,685, close to last year’s \$205,332, and certainly recovered from FY 2016’s extreme low, but still not up to the historical average (see chart below). Those higher levels are not necessarily a target, but it means that the past practice of paying for all capital needs solely with free cash is no longer an option. This year’s amount is reasonable, if slightly low. Conway needs to fund its capital and other non-operating expenses either through raising tax appropriation for its stabilization funds or through both debt and capital exclusions (neither of which add permanently to the tax base).



Free cash is also necessary for any mid-year expenses approved by special Town Meetings. This year's special Town Meeting in October used \$42,342.35 from the total free cash of \$208,685, leaving about \$166,342 for the spring appropriation, in May. Once the tax rate is set, no more money can be raised until the following spring, for the next fiscal year. (It is possible for a summer special Town Meeting to add to the amount raised by taxation for the current fiscal year, as the tax rate is usually set in the fall.)

While the Town has a general stabilization fund, this is meant for emergencies, and it could be that maintenance work, equipment, or other projects or purchases prove necessary for the Town in the interim between annual Town Meetings. Without a healthy amount of free cash, the Town might not be able to make any unanticipated payments, which would put it in a potentially precarious financial position.

The Finance Committee has also favored funding capital projects from capital stabilization, which requires a two-thirds vote at town meeting. In this system, which was used in FY 2016, free cash is voted into capital stabilization, and then voted out for specific projects.

**The target annual appropriation for capital stabilization is currently \$125,000; the Conway Grammar School has been requesting a steady \$50,000 per year. Together, those total \$175,000 without the usual recent annual appropriation for the Highway Garage of \$100,000, or any money for general stabilization (typically \$20,000, or more if it is available). This suggests that just to hold steady, and not make any additional improvements to the Town and its resources, there needs to be at least \$195,000 per year in free cash. Even then, all unforeseen expenditures capital, legal, repair, or otherwise, are not provided for.**

In the future, Conway will have to pay for replacing its bridges, including the engineering, which alone can cost \$100,000. Therefore, I suggest that **a reasonable annual target for free cash should be at least \$250,000**, which still allows just \$60,000 for non-perennial expenses. Having more free cash than that would still not be problematic; some towns see turning over a substantial part of one year's free cash to the following year as a sign of fiscal health and a further buffer against unforeseen expenses.

#### *Retiree Health benefits*

Another item the Town has funded from free cash is our obligation for a partial payment for health benefits, distinguished from pension obligations as "other post-employment benefits," or OPEB. Conway and other small towns have traditionally funded OPEB on an annual basis as part of its operating budget. Recently, the Town created a trust fund (as per Massachusetts law) to hold some funds, which can be used only for OPEB. The positive side of this is that it will raise the Town's credit rating in case of borrowing; the negative side is that it freezes a good deal of money which could otherwise be used for current projects.

I will always propose that OPEB be funded at a low but constant pace, due to the perception banks have of good Town financial planning—which will reflect on our interest rate when borrowing. The main driver of the rise in OPEB is rising health care costs, the containment of which is outside of the scope of what the Town can solve locally, though the consequences remain and must be dealt with at higher levels of government sooner or later.

#### *Excess Levy Capacity*

As I anticipated in last year's budget, Conway currently has little "excess levy capacity," meaning the Town is taxing its residents almost to the full extent allowed by law. In FY 2019, with this budget—if all the proposed reductions are made—Conway has only \$12,907 in excess levy capacity. Recent staffing increases, which have and will continue to provide better support not only for departments, but also for boards, committees, and commissions, level off with this budget, which provides for a part-time clerk to be shared between the Planning Board, Conservation Commission, and Zoning Board of Appeals. Future rises in operating expenses will continue to be kept within reasonable, clearly justifiable bounds.

Nonetheless, expenses are rising. The amount of free cash was used in the past as a natural limit to capital spending, and since it is currently more limited than in the past, and since *capital spending must continue* regardless of its source, Conway is seeing a situation common to many towns, where not all requests can be met. As there is very little "fat" to trim in the budget, if any, this will make all future capital expenses subject to either debt-excluded borrowing (a "capital exclusion") or Proposition 2½ overrides of the Town's levy limit.

The Town is prohibited by law from raising its taxes (this year) more than \$4,781,522 (our "levy limit"), and free cash is only providing about \$208,685, or, after October's spending, \$166,342 available in May. New growth is still sluggish, though one area of new growth is the additional cable that has been installed for over a quarter of the Town's residences by December 31, 2017 (additional value will be added in 2018). Comcast did this as part of the Commonwealth's effort to provide the "last mile" for broadband internet (considered Comcast's "personal property").

There is some good news—the operating budget is set to rise about 3.98%, or \$231,743, down in percentage terms from last year’s 4.96%, with major drivers still being the schools, along with a modest but still substantial increase in employee and retiree health care. The General Stabilization, Garage Stabilization, and Conway Grammar School Stabilization Funds together are normally funded at \$275,000 (though Capital Stabilization is slated to rise over the coming years as the Town plans for building and bridge investments, which have not been planned for in the past).

The final prioritization and control of expenses rests with the majority of Conway citizens, as Town Meeting is responsible for the budget and articles it passes. Town officials recognize and appreciate taxpayers’ concerns and will continue both to provide relevant information to all and to bring only responsible spending proposals to Town Meeting.

### *Projected Revenues*

As above, new growth is still sluggish, still not having recovered the rate of increase prior to the “great recession,” though we will have in FY 2019 an infusion of personal property taxes from Comcast’s new wiring of over a quarter of the Town’s residences.

Revenue projections are always difficult, as even estimates are not available to towns before the last week of January (usually), when the Governor presents his budget, let alone the final state budget, which is presented well after Town Meeting. State revenues are on target for the state budget, so there will likely be no mid-year (“9C”) funding cuts.

After the Governor’s budget is proposed, the House and Senate weigh in with their own versions, and a final version will not be resolved in conference until well after Town Meeting. Final state aid figures will not be known till then; the best practice is to use past years’ experience and take some small percentage off. Since Conway is not experiencing substantial new growth, there will not be much revenue from new growth. Any truly substantial new revenues will have to be approved through raising taxes.

### *Projected Expenses*

Projected expenses are also preliminary, but are close. Please refer to the last page of this budget for a *draft* Article 2 for the May 14, 2018 annual Conway Town Meeting.

There are four broad categories of spending: general government; public safety; public works; and education, health and human services.

Current expense projections within these four categories are below:

**General Government** includes the most line items: budgets for the Moderator; Board of Selectmen; Finance Committee; Reserve Fund; Audit; Assessors; Treasurer/Collector (under “Treasurer”); Assistant Treasurer/Collector (under “Collector”); Town Administrator; Legal; Information Technology; Town Clerk; Board of Registrars; Elections; Finance (Bonds; Insurance; Debt; Employee Benefits); committees with budgets (Personnel; Parks, Recreation, and Trails; Historical Commission); the permitting bodies—the Conservation Commission,



Planning Board, and the Zoning Board of Appeals—and finally, the Franklin Regional Council of Governments. The combined budget for this category is \$1,240,315.

**Public Safety** includes Police; Fire; Ambulance; Emergency Management; and the Animal Control Officer. The combined budget for this category is \$237,288.

**Public Works** includes Highway; Building Maintenance; and the Tree Warden. The combined budget for this category is \$671,283.

**Education, Health and Human Services** includes the Conway Grammar School (Operating and Transportation); the Technical Schools (Franklin Regional Technical School and Smith Vocational and Agricultural High School); Frontier Regional High School (Operating and Transportation); the Board of Health; the Council on Aging; and Veterans' Services. Conway Grammar School expenses, the largest single item in our operating budget, are rising \$64,116, about 3.2%. Frontier's budget has been presented with a 7.23% increase. Finally, Frontier has been losing money as more students are choosing out than are choosing in. As final figures for education expenses are not yet in, the combined budget for this category is estimated, at \$3,696,090.

In addition, the entire free cash sum is \$208,685 (with \$42,342.45 spent at the October 30, 2017 special Town Meeting, leaving \$166,342.55 available for this budget), normally spent largely on stabilization and capital items. There is good news; the Town operating budget is \$5,827,706, a \$240,940, or 4.13%, rise from last year, down substantially from the rise of 5.83% this past year (FY 2017-18) and 5.51% from FY 2016-17.

**However, total Town expenses are estimated at \$6,806,797, and total estimated revenues are \$6,714,704, for a budget that is \$92,093 in the red, without the reductions discussed at the top.** With the reductions noted, totaling \$27,907, there could still be a general 2½% pay raise, using \$13,257 of that \$27,907, leaving \$14,650 in excess levy capacity. The Town could also use the general stabilization fund to fill out the capital stabilization target and perhaps other items, based on the assumption that borrowing for the garage project will be completed next year, avoiding that fiscal draw.

It may be that increases in Town costs will outpace local, state, and national economic growth for some years to come. This would increase the likelihood of having to pass Proposition 2½ overrides—not just debt exclusions—to maintain, for example, Town investment in its capital stock, let alone improving it.

## **Capital Items**

### *Capital Improvements Planning Committee*

The reinvigorated Capital Improvements Planning Committee (originally authorized by Town Meeting in 2008) is charged with looking at the capital stock of the town and maintaining a comprehensive capital replacement schedule for vehicles, town buildings (including mechanical systems), and other town capital assets. The Committee plans for a capital stabilization fund that will cover all equipment costing over \$5,000, making budgeting for capital expenses much

easier. However, it will be necessary to dedicate substantially more money to the capital stabilization fund. The current target is \$125,000 per year, and once capital costs for building maintenance are projected, much more will be needed, as well as continued funding for the Conway Grammar School Capital Stabilization Fund, the Ambulance Stabilization fund, and, until the new Highway garage is built, that as well.

*Conway's Capital Situation*

The town has a general stabilization fund for emergencies, a garage stabilization fund, a general capital stabilization fund, and a Conway Grammar School capital stabilization fund. I will note that the Grammar School is twenty-five years old, so regular investment in its capital stabilization fund is more necessary than ever.

Balances as of June 30, 2017 were:

General Stabilization:	\$431,972.75
Capital Stabilization:	\$276,778.61
Garage Stabilization:	\$852,123.18
Grammar School Stabilization:	\$242,167.91
Ambulance Stabilization:	\$152,396.84*

*\*Funded through ambulance receipts*

There have been no expenses since then, and some slight rise from interest.

The Garage Stabilization figure may seem large, but spending about \$200,000 on the preparation for the votes in 2014 (including a final design) left about \$600,000 in the account. Not all of the \$200,000 was from garage stabilization--\$25,000 came from previous, related articles—but this stabilization fund is the only funding available now, so the comparable figure would be \$800,000, if the Town was going to move forward now at the same level of funding it had previously, plus the normal rise in costs over time. The Town previously rejected the garage at the level of funding available (\$1,975,000 raised through taxes and \$646,591 from the garage stabilization fund), due mainly to the amount by which taxes would be raised (\$58.38 per \$100,000 of property value, or \$175.14 for an approximately average \$300,000 property). It seems logical, then, that the garage stabilization fund should be built up an additional several hundred thousand before proceeding with a design again, in order to ensure a lower tax increase than before, and therefore help to result in a positive vote. The Town did have a straw vote at the May, 2017 annual Town Meeting indicating a readiness to proceed, but the new Garage Committee has had difficulty getting members well-versed in construction, especially municipal construction, and so will not be ready to proceed this year with a proposal.

I have proposed the usual \$50,000 for the Grammar School Capital Stabilization Fund, in line with past years and in expectation of that request from the School. In FY 2019, there is a request to take out \$29,500 for capital expenses—replacing the well pump and lining the water tank, a combination of requirement and strong encouragement by the state Department of Environmental Protection.

Recent investments in the capital stabilization fund have been \$125,000 each year, on departmental vehicles and equipment alone, with long-term building maintenance not included so far; this is a current topic of deliberation within the Capital Improvements Planning Committee. It is becoming clearer by the year that state funds may not be available for bridge replacement. Conway has 13 bridges, each with a replacement cost of at least \$1.5 million, and these should be replaced every 50-75 years. Bridge engineering fees alone could be \$100,000 per bridge, and the Town is responsible for those fees. I have in the past proposed investing \$30,000 per year for new bridge engineering to meet that need over time; however, given the re-invigoration of our new Capital Improvements Planning Committee, which will be reviewing Town capital expenses as a whole and recommending an investment plan, I am withdrawing that request for the present. The need remains, though, and should be considered as a permanent part of Conway's capital investment strategy. I would further recommend the investigation into the replacement of current bridges with covered bridges, both as more easily replaceable with local resources (over the long-term, with less state money being available each year), and as a potential tourist draw.

#### *Five Possible Capital Projects*

1. As noted above, the Town is still considering a **new Highway Garage**. The May 8, 2017 annual Town Meeting included a straw vote that indicated the Town was ready to move ahead after rejecting the garage in 2014. Again, the Town's FY 2014 votes indicated that less money should come from borrowing, which means more will have to come from pre-paid capital stabilization. Taxpayers should understand that the state expects towns to pay for this kind of project out of their own funds, so there are no grants for this kind of construction. I would like to emphasize that the design presented in 2014 was the lowest cost possible, so any future design, especially if there are any design changes, will only be more expensive. The \$100,000 I am requesting for FY 2019 will begin to build up that larger amount and allow less to be borrowed when the project is brought back to Town Meeting.
2. The Town Hall is being insulated, using Green Communities money, which will improve its functionality, and the upstairs gym is being used as temporary space by various Town boards and committees. Existing office space is very tight, with no additional room for storage, and the former gym upstairs seems the only possible location for new offices. An overall **Town Hall Improvement Project** would also involve making the upstairs accessible to all, which would require installing a lift (an elevator would be much more expensive). These improvements would provide the Town with an accessible police station; separate, lockable offices for Town staff; reasonable, lockable work spaces for its permitting bodies and other committees; and increased storage space for a growing number of historical documents. A reasonable design cost could be \$30,000 or less. Also included in this project would be a refurbishing of Town Office space; I do not believe the Town should give up 32 Main Street, as its usefulness for office space and storage will continue and grow.
3. The Wastewater Committee is investigating the possibility of a **downtown wastewater collection and disposal system**. (*Funds for designing this project are proposed below.*) The Committee brought a proposal for final design and engineering of the system to Town Meeting; the scope was substantially narrowed and the request was reduced from \$130,000 to \$16,000 and sourced from free cash instead of borrowing.

The wastewater collection and disposal system would be designed to provide additional protection to our groundwater aquifer and would increase the wastewater flow capacity of the downtown area by transporting the effluent to an offsite disposal site. The anticipated benefits of a secure wastewater disposal system are that it would 1) reduce the potential for contamination of our water wells and aquifers; 2) preserve or increase the value and sale-ability of existing homes; 3) permit the conversion of existing structures to mixed use such as B & B's, retail stores or restaurants; 4) minimize or prevent the need to create a municipal water supply for the downtown area; and 5) preserve the historic district. This will require either a community septic system and/or other solutions, such as a public water supply to obviate the problem of having a 100-foot buffer requirement between wells and septic systems in a densely-developed downtown. The proposed system would include secondary treatment of the collected wastewater effluent prior to entering the community leaching field, thereby further improving the groundwater effluent discharge quality.

4. The Energy Committee is considering a **municipal/community solar field**, which would in its first phase produce all the municipal electricity needs. Originally envisioned as a Town-owned facility, this is now being considered as a private project with Town benefits.

5. A **public safety complex** has been proposed to provide modern accommodations for police, fire, ambulance, and emergency management. No site has been identified, and it would be the most expensive of the projects outlined here, but it would be a substantial benefit to the town, as the current garage (used by the Fire and Ambulance Departments) has severe limitations, as does the office housing the Police Department.

6. There has in the recent past been a good deal of interest in **senior housing**. The Committee is currently in hiatus, as finding Town land for the project, to be developed privately, has proved difficult.

#### **Notes on selected FY 2018 Special (Money) Articles**

Aside from stabilization fund activity, there was only minimal special article spending at the May 8, 2017 annual Town Meeting. As above, the original request for borrowing for wastewater engineering was reduced from \$130,000 to \$16,000 and sourced from free cash instead of borrowing. This study has been completed and will be the basis for future proposal.

It is easy to understand why the Town might think it better to pay as much as possible from a stabilization fund rather than borrowing, as interest payments are avoided; please see the box below for a different perspective. Any major expenditures should employ more money from borrowing and less from stabilization.

Reporting on progress from an FY17 article, the Highway Department is using the \$42,000 from Article 8 to complete the engineering of a stabilized slope next to Delabarre Avenue; the design is currently at 30%. The Town applied for emergency management funds (hazard mitigation) so that 70% of the project costs would be reimbursable, but did not pass the first cut of the limited grant funds available. We have applied again and expect to hear the result soon.

The Town Office parking lot was slated for renovation (hard pack) in December, 2017. This will not allow the striping necessary for compliance with the Americans with Disabilities Act, but will be a modest, temporary improvement over the previous rough and unsafe conditions.

The conversion of the Assessors' software is in progress. The office will continue using the old system for a year as it brings the new system on so that the transition is as smooth as possible.

For the community preservation article, the Open Space Committee has moved forward with invasive species control, and the money for replacing the roof at the old Conway Grammar School, now an educational institution, is waiting for a decision from the Supreme Judicial Court on a related case due to its connection with a religious organization. (Please note that its tax-exempt status results from its classification as an educational institution, not as a religious institution.)

**Note:** Conway has very little debt, which can be seen by ratings agencies as a warning sign that it is not investing sufficiently in its infrastructure, and might therefore be subject to unexpected large expenses. It is therefore a red flag to financial managers that there might be a sudden need, or sudden competing needs, stemming from deferred investment. With borrowing for the school roof being paid off in FY 2018, new borrowing for a Fire Department pumper truck will add a similar amount to the Town's debt load, but it still represents only about 1% of the Town's operating budget. Conway's debt policy is to keep debt service between 3 and 10 percent of the operating budget. A financial manager looking at Conway's debt service would conclude that the Town is not investing enough in infrastructure.

The estimated increase in operating expenses (see Projected Article 2 at the end of this budget, up \$240,940) and an additional \$157,082 raised and appropriated through warrant "money" articles, would mean a total of \$398,022 in new spending, or an approximate \$1.07 added to the tax rate (conservative; based on this year's valuation). This is, however historically high, a not unreasonable position for a town with Conway's property values. ***As State support has gone down over the past 12 years, and there has been little new growth due to the ten-year recession, most towns' tax rates have risen substantially.***

## Significant Budgetary Items and Trends

### *Education*

Education costs are, as usual, higher this year. Please see below, under ***Education, Health, and Human Services***, for a more detailed treatment. The percentage rise in Frontier Regional High School should drop over the next few years as relative enrollment (calculated over a five-year period) drops.

### *Payroll*

Currently, Conway pays in the range of comparable towns, though it is not clearly competitive for most positions. In order to pay Conway employees competitively—promoting retention and improving the quality of job applicants—total payroll should rise, though not by a great deal. I

will not propose a commensurate rise, though, until there is agreement among the Personnel Committee and the Select Board on how best to implement a comprehensive compensation plan.

*Health Care*

Health care is trending higher, with some relief for FY 2019; below are budgeted amounts for employee health insurance:

<b>Fiscal year</b>	<b>Amount budgeted</b>	<b>Dollar difference from previous year</b>	<b>Percentage difference from previous year</b>
2015	334,774	--	--
2016	364,000	29,226	8.03
2017	385,000	21,000	5.45
2018	428,693	43,693	10.19
2019	442,049	13,356	3.02

**Financial Policies**

As part of its participation in Governor Baker’s Commonwealth Community Compact program, the Town has developed long-term financial planning policies and procedures. These reflect a consensus between the Select Board, Finance Committee, Capital Improvement Planning Committee, and staff for all the areas of Town finance, including the definition and maintenance of capital equipment; the spending of free cash; and the appropriate level of debt.

**The Budget Process**

The Town Administrator starts working on the budget in October, preparing the timeline (below) and sending a memo in November to all departments for line items included in the Town Meeting Article 2 operations budget (though regional budgets, and the Conway Grammar School Budget, come in later). Capital items are the first to be requested; the Capital Improvements Planning Committee gets the requests soon after they are due (this year, December 8).

At the same time, the Town Administrator prepares operating budget request forms for each department, showing the past three year’s expenses and the current year’s budget. Departments receive up-to-date expense account information from the accountant.

The schedule for FY 2019 budget development is fairly self-explanatory. Here is this year’s budget memo, updated and sent annually by the Town Administrator; it is followed a few days later by the same scheduling information but with budget worksheets attached, which are due December 22:

**MEMORANDUM**

- To: Select Board
- Town Clerk
- Moderator
- Committee and Board chairs
- Department Heads
- Assistant to the Town Administrator

From: Tom Hutcheson

Date: November 13, 2017

Re: Budget countdown to 2018 Annual Town Meeting (FY 2019) and Capital Request form

---

Below are the dates for the countdown to the 2018 annual Town Meeting. *Please mark your calendars as appropriate.* Please note the two different timelines for capital expenditure requests (the form is attached), and departmental budget requests, for which a form will be sent soon.

**Any budgets which are not submitted by the end of the calendar year will be level funded unless the department requests a hearing with the Select Board.**

Nov. 10: Capital expenditure request form sent to all departments. Return to Town Administrator, who will forward them to the Capital Improvements Planning Committee with a recommendation. Departments must meet with Town Administrator in advance of the deadline if they have a capital request. (Deadline: Friday, December 8.)

Nov. 17: **Budget request forms** sent to all departments with a deadline of Friday, December 22.

**Dec. 8:** **Deadline for capital expenditure requests.** (Due to Town Administrator for review and forwarding to the Capital Improvements Planning Committee. Capital Planning Committee to forward a recommendation to the Select Board by Monday, February 12 for consideration.)

**Dec. 22:** **Deadline for budget submissions.**

Jan. 8: Select Board opens the warrant. Deadline is Friday, March 9.

Joint Select Board and Finance Committee budget meetings begin.

Request for annual submissions for the FY 2017 Town Report sent to all departments and committees; the deadline is Friday, February 9.

**Feb. 9:** **Deadline for submissions for the Town Report.**

**Feb. 12:** **Deadline for Capital Improvements Planning Committee report.**

Feb. 26: Preliminary budget completed and distributed.

**Mar. 12:** **Warrant closes.**

*Town of Conway Budget for Fiscal Year 2019*

Mar. 19- School budgets presented.  
23:

Mar. 23: Final budgets completed. Draft warrant and motions completed and sent for legal review.

Apr. 3: Legal review is complete. All articles and motions are in final form. Finance Committee recommendations are complete and incorporated into warrant.

**Apr. 9: Select Board signs warrant. Warrant and Town Report sent to printer next day.**

**Apr. 20: Warrant and Town Report mailed to all households.**

**May 14: Annual Town Meeting.**

**REVENUES**

Local taxes are the main source—the FY 2018 tax rate is \$18.50 per thousand (of course the FY 2019 tax rate has not yet been set). Taxes are implied here through the levy limit, the maximum that can be raised in any given year, and Conway has been getting closer to taxing to that figure. The cherry sheet (state aid) is one source of non-tax revenue; others are new growth in the prior fiscal year; local receipts; money from stabilization accounts; overlay surplus; and free cash.

Estimated revenue figures are as follows:

<b>Revenue Summary</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Projected</b>	<b>FY 2019 Projected</b>
<b>Table 1: Property Tax Levy</b>					
Tax Levy	3,976,476	4,097,394	4,619,735	4,643,146	4,781,522
Prop 2.5%	99,412	106,367	109,702	116,079	119,538
New Growth	75,067	27,016	145,372	22,297	20,000
Debt Exclusions	82,186	73,071	63,710	94,456	330,000
<i>Subtotal</i>	4,233,141	4,303,848	4,938,519	4,875,978	5,251,060
<b>Table 2: State Aid</b>					
Chapter 70	606,379	610,004	617,374	619,714	622,824
Charter School Reimbursement	16,569	40,440	2,679	7,797	8,102
<i>Offsets (School Lunch, School Choice)</i>	129,413	126,837	124,095	163,895	213,625
Unrestricted General Government Aid	159,028	164,753	171,837	178,539	184,788
Veterans' Benefits	4,337	4,430	2,840	2,776	4,293
Exemptions: VBS, Elderly	7,664	9,791	0	9,216	9,718
PILOT	35,061	35,061	34,645	34,645	40,499
<i>Library offset</i>	2,425	2,439	2,414	2,502	2,513
Subtotal	960,876	993,755	955,884	1,019,084	1,086,362



*Town of Conway Budget for Fiscal Year 2019*

<i>Subtotal without offsets</i>	829,038	864,479	829,375	852,687	870,224
<b>Table 3: Local Receipts</b>					
Motor Vehicle	228,698	235,971	252,346	217,325	215,000
Interest & Penalties	30,745	16,186	19,627	15,000	15,000
PILOT (other than Cherry Sheet)	0	0	0	0	0
Fees	28,286	25,405	26,157	22,000	20,000
Rental	370	300	-	-	-
Licenses and Permits	2,793	3,051	1,701	2,000	2,000
Fines and Forfeits	2,030	5,458	4,625	2,000	2,000
Investment Income	5,386	5,688	6,279	5,000	5,000
Miscellaneous Non-recurring	18,491	34,970	69,447	0	0
<i>Subtotal</i>	316,801	327,910	380,183	263,325	259,000
<b>Table 4: Available Receipts</b>					
Free Cash	402,530	164,803	205,332	208,685	166,342
General Stabilization	0	25,000	20,000	35,000	0
Ambulance Reserve	87,692	31,247	24,131	48,216	31,528
Capital Stabilization Fund	125,000	125,000	125,000	0	125,000
Garage Stabilization Fund	100,000	50,000	100,000	0	100,000
CGS Stabilization Fund	50,000	50,000	0	0	50,000
Overlay Reserve	-	7,500	10,000	5,000	0
<i>Subtotal</i>	903,563	453,550	484,463	571,901	472,870
<b>Operating Revenues</b>	<b>6,097,580</b>	<b>6,684,133</b>	<b>6,629,866</b>	<b>6,201,484</b>	<b>7,069,252</b>
<b>Operating Revenues without offsets</b>				<b>6,153,268</b>	<b>6,853,154</b>

It is important to note that as property owners in the Town continue to add land to tax-exempt or tax-reduced status, the tax burden is increased on the properties that continue to pay taxes. With approximately 4,500 acres out of 24,500, or about 18%, of potentially taxable property (excluding state forests, etc.) fully tax-exempt, combined with the current zoning by-laws, additional growth in the tax rolls will be difficult to achieve. Even normal growth in expenses will require a steady rise in the tax rate to the levy limit, at which point overrides will be necessary just to keep pace with inflation, let alone allow for any growth in expenses.

**EXPENSES**

**Warrant Articles**

1. The bridge repair is urgent, and will require borrowing. Replacing the three pieces of equipment is part of a plan to replace major equipment every five years, maximizing re-sale value and time on warranty. This provides better payback over time, and so may be considered a best practice.

2. The Highway Department is still interested in acquiring a lift (note: not a bucket truck, but an independent unit), and hopes to bring this proposal back to Town Meeting this May for re-consideration, safety considerations having been addressed.

3. The Conway Grammar School is requesting \$29,500 for repairs to the school’s water system, in particular its well pump, which should be replaced, and its tank, which we believe can simply get a new liner instead of completely being replaced.

**Projected FY 2019 Special (Money) Articles**

**By department and item:**

Department Capital/Money Item	Notes	Amount (\$)	Source
<b>Town Administrator</b>			
Capital Stabilization	Maintain each year	125,000	Free Cash
Garage Stabilization	Replenishment and additional funding	100,000	Raise and Appropriate
Other Post- Employment Benefits (OPEB)	Should put some in every year to maintain a good credit rating	10,000	Free Cash
Grant match account	If requested article passes	10,000	Raise and Appropriate
Clerk for permitting bodies	Requested by Conservation Commission, Planning Board, ZBA	5,518	Raise and Appropriate
Christmas Tree Fund		1,000	Free Cash
Flag Fund		500	Free Cash
<b>Conway Grammar School</b>			
CGS Capital Stabilization Fund	Usual annual investment	50,000	\$25,000 free cash; \$25,000 raise and appropriate
CGS Capital expenses	Grammar School well and water tank	29,500	CGS Capital Stabilization
<b>Highway</b>			
Bridge Repair	The deck of bridge #C-20-004 on North Poland Road is currently sitting on wooden blocks	330,550	Borrowing

*Town of Conway Budget for Fiscal Year 2019*

Replace excavator	The regular replacement of equipment: 2013 Volvo excavator	35,000	Capital Stabilization
Used lift	The same item that was requested last year, to be used for both Highway and Building Maintenance purposes	20,000	Capital Stabilization
Replace tractor	The regular replacement of equipment: 2012 Kubota tractor and snowblower	12,000	Capital Stabilization
<b>Police</b>			
Replace cruiser	Cruiser slated for Fire Chief vehicle	48,000	Capital Stabilization
<b>Ambulance</b>			
Ambulance Operations	Regular transfer for Ambulance Operations from Ambulance Receipts Reserved	31,528	Ambulance Receipts Reserved
Lucas 2 CPR device	Would increase effectiveness in cardiac cases	17,000	Raise and Appropriate
<b>Board of Assessors</b>			
Five-year recertification	In past years, \$7,000 for “triennial revaluation portion,” now every five years	5,000	Overlay Account
Software conversion	Second and final year of conversion	6,500	Raise and Appropriate
<b>Library</b>			
Required Town contribution	Necessary for state accreditation	2,513	Free Cash
<b>TOTAL</b>		<b>839,609</b>	<i>(all sources)</i>

***By source of funds:***

<b>Borrowing</b>		
Bridge Repair	The deck of bridge #C-20-004 on North Poland Road is currently sitting on wooden blocks	<b>330,550</b>
<b>Free Cash</b>		
Capital Stabilization	Maintain each year; recently largely depleted due to Fire Truck purchase	125,000
Other Post-Employment Benefits (OPEB)	Should put some in every year to maintain a good credit rating	10,000
Christmas Tree Fund	Sufficient for necessary replacements	1,000
Flag Fund	Sufficient for necessary replacements	500
CGS Capital Stabilization Fund	Usual annual investment	25,000 (partial)
Library; required Town contribution	Necessary for state accreditation	2,513
<i>Sub-total</i>	<i>out of \$166,342.55 available</i>	<b>164,013</b>

Town of Conway Budget for Fiscal Year 2019

<b>Raise and Appropriate</b>		
Garage Stabilization	Replenishment and additional funding	100,000
CGS Capital Stabilization Fund	Usual annual investment	25,000 (partial)
Lucas 2 CPR device	Would increase effectiveness in cardiac cases	17,000
Grant match account	If requested article passes	10,000
Clerk for permitting bodies	Requested by Conservation Commission, Planning Board, ZBA	5,518
<i>Sub-total</i>		<b>157,518</b>
<b>Capital Stabilization</b>		
Replace excavator	The regular replacement of equipment: 2013 Volvo excavator	35,000
Used lift	The same item that was requested last year, to be used for both Highway and Building Maintenance purposes	20,000
Replace tractor	The regular replacement of equipment: 2012 Kubota tractor and snowblower	12,000
Police cruiser	5-year replacement	48,000
<i>Sub-total</i>		<b>115,000</b>
<b>Ambulance Receipts Reserved</b>	Regular transfer for Ambulance Operations from Ambulance Receipts Reserved	<b>31,528</b>
<b>CGS Capital Stabilization</b>		
CGS Capital expenses	Grammar School well and water tank	<b>29,500</b>
<b>Overlay Account</b>		
Five-year recertification	In past year, \$7,000 for "triennial revaluation portion"	5,000
Assessors' software conversion	Second and final year of conversion	6,500
<i>Sub-total</i>		<b>11,500</b>
<b>TOTAL</b>		<b>839,609</b>

## Operating Expenses

Overall, FY 2019 operating expenses are expected to rise between 3.98 and 4.20%. Rises in operating expenses have been reasonable but volatile, but are becoming more stable.

<b>Between Fiscal Years:</b>	<b>The percentage rise in the operating budget was:</b>	<b>Which meant a dollar rise of:</b>
13-14	5.84%	\$279,141
14-15	3.22%	\$159,021
15-16	1.41%	\$70,464

*Town of Conway Budget for Fiscal Year 2019*

16-17	5.57%	\$295,841
17-18	4.96%	\$277,125
18-19	4.13%	\$240,940

Total school cost (Conway Grammar School, Frontier Regional High School, and both technical schools) is rising about 6.20%, which is high, and has a substantial impact, as about 59% of the Town's total budget. The Town's health agent, the Hampshire County Group Insurance Trust, announced in the summer of 2017 that it was planning changes in its health care plans, which has precipitated a major discussion regarding the future of Conway's health plans, still ongoing as this budget is being published, though the final cost will not be more than what is budgeted.

The costs for health care (including school health care) will rise next year, and we have budgeted for the second-lowest plan. Of course, health care costs also affect the school budget, and that considerably more than the rest of the Town's health care costs, due to the greater number of school employees.

Finally, as noted above, if the Finance Committee recommends a salary rise of 2.5%, this would mean an additional \$13,257 under Article 2, bringing the percentage rise up to 4.20%.

This year, the major items—over \$10,000—on the Town side of the budget (rather than the schools) are \$29,867 in debt service for the fire truck; \$17,326 for the Board of Health (based on higher fees for waste disposal); and an additional \$10,000 per year for the Ambulance Department, as revenues have been declining.

For items rising under \$10,000, Town Audits are up \$8,500; \$2,500 of this is for an end-of-year audit for the Conway Grammar School (due again this year), the new quote is up \$3,500 from last time (which was a very low figure we were lucky to get), and \$2,500 is for additional work that may be necessary to reconcile the FY 2018 books with the FY 2017 books, due to both a new accounting program and staff turnover. Information Technology is up \$8,180 due to higher subscription costs for greater speed, necessary for some of the programs the Town runs. There is an increase of \$3,000 in the Town Administrator's budget for a negotiated salary increase and provision for three courses in procurement at almost \$2,000, updates for which are recommended every five years; the telephone item has been moved to the Information Technology account, (159), which makes the rise seem less than it actually is.

Free cash is at the relatively low but reasonable figure of \$208,685. Although the new Municipal Modernization Act now allows money to move into stabilization funds with just a majority vote, rather than the previous two-thirds vote, a two-thirds vote is still needed to move money out of the stabilization fund. Since we are including major building expenses in capital improvements planning, we can no longer assume that capital expenses will be met solely from the capital stabilization account, at least in the next few years, as we adjust finances to this new and better financial picture. It would be best to adjust our free cash to a higher level, one which can take care of the investments in capital stabilization that should be automatic.

A related implication is that the lower amount of free cash is clearly not sufficient to pay for the Town's capital expenses over the long term. The Town should invest \$125,000 in the Capital Stabilization Fund each year, just to take care of vehicles and equipment, as well as \$50,000 annually for the Conway Grammar School. The Capital Improvement Planning Committee is

working on plans which will include buildings and grounds as well, and perhaps even bridges (or at least bridge engineering), as State support for bridge repair and replacement has decreased.

On a similar note, Town borrowing will be cheaper if we put away some money toward retirement health-care benefits—even \$10,000 per year would look better to a bank than nothing.

This means that \$185,000 per year should be put toward future uses. This year, that would leave only \$23,685 for other uses, and it is considered a good sign of fiscal health to turn some free cash over to the next year—leaving practically nothing to be spent that is not raised and appropriated.

## **2019 Budgets by Category and Department**

I have grouped various accounts together to give a broader view of Town spending. These include the four overall categories of General Government; Public Safety; Public Works; and Education, Health and Human Services. Basic information is directly below; detailed information follows.

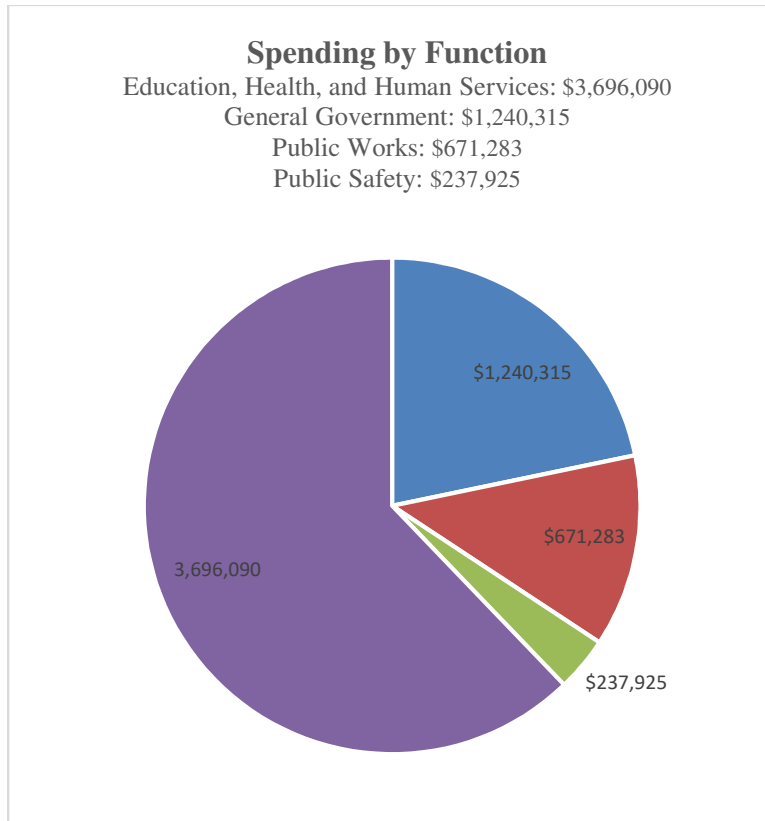
**General Government** includes the most line items, and includes the budgets for the Moderator; Board of Selectmen; Finance Committee; Reserve Fund; Audit; Assessors; Treasurer/Collector (under “Treasurer”); Assistant Treasurer/Collector (under “Collector”); Town Administrator; Legal; Information Technology; Town Clerk; Board of Registrars; Elections; Finance (Bonds; Insurance; Debt; Employee Benefits); committees with budgets (Personnel; Parks, Recreation, and Trails; Historical Commission); the permitting bodies—the Conservation Commission, Planning Board, and the Zoning Board of Appeals; and the Franklin Regional Council of Governments (FRCOG). The budget for this category is \$1,240,315.

**Public Safety** includes Police; Fire; Ambulance; Emergency Management; and the Animal Control Officer. The combined budget for this category is \$237,925.

**Public Works** includes Highway; Building Maintenance; and the Tree Warden. The combined budget for this category is \$671,283.

**Education, Health and Human Services** includes the Conway Grammar School (Operating and Transportation); the Technical Schools (Franklin Regional Technical School and Smith Vocational and Agricultural High School); Frontier Regional High School (Operating and Transportation); the Board of Health; the Council on Aging; and Veterans’ Services. As final figures for all education expenses are not yet in, the combined budget for this category is estimated, at \$3,696,090.

Town of Conway Budget for Fiscal Year 2019



Rises in costs are shown here by category:

	<b>FY 2018</b>	<b>FY2019 (with no pay raises)</b>	<b>\$ change</b>	<b>% change</b>
<b>General Government</b>	1,204,706	1,240,315	35,609	2.87
<b>Public Safety</b>	232,378	237,925	4,683	1.98
<b>Public Works</b>	695,548	671,283	(24,265)	(3.49)
<b>Education, Health and Human Services</b>	3,507,297	3,696,090	188,793	5.11

Each entry below shows budgeted amounts from FY 2013. **Tentative amounts are put in *italics***; this includes salary levels, shown only in order to help create a realistic bottom line. It is understood that any increases in salary are subject to Finance Committee review.

**PLEASE NOTE regarding salaries:** All amounts below in *italics* are either *estimates* or *salary lines waiting for a decision on a general pay raise*. The numbers below do *not* reflect any *overall* pay raise, though there is a contractual raise for the Town Administrator. Also, the Board of Health and Town Clerk have written pay increases into their budgets. If the Finance Committee recommends a salary rise of 2.5% for other budgets, this would mean an additional \$13, 257 under Article 2. (A 3.0% increase would cost \$15,909; a 1.5% increase, \$10,606.)

**General Government**

The total general government budget, without any pay raises, is proposed to be approximately \$1,240,315, not including any general rise in employee pay.

For the major budgets in this category, the highest single figure is over half that total, as is usual for employee benefits, at \$663,753. The next several highest figures are town administration, at \$97,737 (covering salaries, the Town Report, office expenses, technical services, and more); insurance, estimated at approximately \$86,900; the Treasurer’s budget combined with the Collector’s, at \$72,815; the Assessors budget, at \$56,208; the Franklin Regional Council of Governments, at \$50,183 (plus \$8,500 in the Board of Health budget for the Town Nurse); the Town Clerk’s office, at \$40,596; the reserve fund, at \$40,000; and debt service, at \$33,588. The two audits are budgeted at \$21,500, though they may come in at \$19,000, and the legal budget is \$12,000. Other items are less than that.

**Moderator and Board of Selectmen**

No changes are proposed for either the Moderator’s or the Select Board’s budget.

<b>Moderator -- 114</b>	FY2015		FY2016		FY2017		FY2018	FY12019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Moderator	350	350	350	350	350	350	350	350
<b>TOTAL</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>

<b>Select Board -- 122</b>	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salaries	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Dues	600	525	600	535	600	582	600	600
Conferences	500	137	500	25	500	75	500	500
<b>TOTAL</b>	<b>6,500</b>	<b>6,062</b>	<b>6,500</b>	<b>5,960</b>	<b>6,500</b>	<b>6,057</b>	<b>6,500</b>	<b>6,500</b>

**Finance Committee, Reserve Fund, and Audit**

The Finance Committee budget is rising \$100 to allow members to attend more trainings. The Reserve Fund is level-funded. Both the Treasurer and Town Administrator, in keeping with financial best practices, recommend an annual audit. Also, if the Town is going to borrow money in FY 2019, we will need an FY 2018 audit, so for the purposes of this budget I have included the item.

<b>Finance Committee – 131</b>	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
	200	129	200	129	200	0	200	300



*Town of Conway Budget for Fiscal Year 2019*

<b>Reserve Fund - 132</b>	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
	40,000	34,905	40,000	27,902	40,000	12,260	40,000	<b>40,000</b>

**Town Audits**

We are asking again this year for funding for an audit. Since the Town has borrowed money, we should have one every year during the term of our loan. At the Town’s last audit, the auditor stated that the historic fee of \$13,000 was too low, and that the price would rise the next audit; we have now received a quote for 2018, for \$16,500, with 2020 and 2022 quoted at \$15,000 each.

Also, the end-of-year audit for the Conway Grammar School is due again this year, at a cost of \$2,500. This brings the sum to \$19,000.

Finally, without a Fiscal Year 2017 audit, the books did not have a final reconciliation before the new accounting system was put in place and staff turnover resulted in a focus on Fiscal Year 2018 work. As the Treasurer’s figures might not be reflected in the accounting for the end of Fiscal Year 2017, there may be additional work to be done for the Fiscal Year 2018 audit, so I have included \$2,500 to pay for whatever work has to be done to resolve any lingering Fiscal Year 2017 issues.

<b><u>Audits – 135</u></b>	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Expense	13,000	0	0	15,500	13,000	0	13,000	<b>21,500</b>

**Assessors**

For the Clerical line, the Assessors request a slight increase due to the need for extra hours for software conversion. Deeds/Plans is now billed annually and \$25 should suffice. For Postage, the office ran out of postage on hand; \$340 will allow for one postcard mailing to all property owners plus a small amount for incidental postage. Under Dues, dues levels are expected to remain the same, though not all are known yet for FY 2019. For Tuition/Meetings, the Assessors don't expect to attend any extraordinary meetings in the coming year. Under Office Supplies, toner for the printer is \$400/full set, and for the copier is \$129 each for two sets of each per year, plus \$50 for small items. Under Equipment Repair, the annual maintenance contract for the copier is \$535. The color printer is getting older but has survived so far and would be probably be replaced rather than repaired if it fails. There are no other equipment replacements anticipated in FY 2019.

For Software Support, ESRI (part of the town’s GIS program) is still \$400 per year. The Community Software Consortium (CSC, the Town’s valuation program) will be \$380 (a 1-year relief before program conversion!) for the assessors in FY 2019. This represents the CSC general fee (a \$285 assessing tier fee) plus another \$95, the CSC general town fee (also a reduction for this year only). The State's MassIT office is coordinating the mandatory change of

*Town of Conway Budget for Fiscal Year 2019*

valuation systems from the CSC's formerly supported CAMA program to an independent source, Tyler Technologies' iasWorld program. Under their program, the state will pay the town's conversion costs to Tyler and the first year's subscription under them (expected to be FY 2019). It will be necessary to run both programs for at least one fiscal year to be able to confirm that all details of each account have converted properly. The in-house employee conversion costs (personnel time) will NOT be covered by the state but will have to be covered by a separate warrant article. We expect to have only about 25 hours of Lee's time and 5 hours of Laura's time needed at the end of FY 2018 to go to the preview sessions and to work on pre-conversion details here. The main project will be in FY 2019 and FY 2020 and will involve dedicating some of Lee's regular hours to that project as well as probably 7-10 additional hours per week in that period. The state's support of this conversion through its MassIT program and substantial funding is a huge help to the towns involved. Our annual subscription cost for the new Tyler iasWorld program will be \$3,775 for FY2020 and they have negotiated the annual increase for the following several years. They will also help the towns' group to negotiate beyond FY 2022. Finally, some software support has been shifted to the IT budget (159, also under General Government).

For Tax Map Maintenance, the annual bill for FY 2018 map maintenance was \$1,500, plus \$2,400 for GIS website maintenance & upgrades. \$100 has also been added for making 2 additional 24" x 36" sets of maps for the Planning Board and Select Board.

<b>Wages, salaries, stipends</b>	<u>Hours/week</u>	<u>FY19 Rate</u>	<u>Number of Weeks</u>	
Clerical	19	14.64	52	14,464.32
Assessor	2	10.00	20	400.00
Admin. Assessor	25	21.81	52	28,353.00
(Other: mileage, Assessor, misc. hours)				500.00
			<b>Total:</b>	<b>43,717.32</b>

<b>Assessors – 141</b>	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	0	4,200	4,200	4,200	4,200	4,200	4,200	4,800
Clerical	32,270	35,280	39,948	36,898	40,746	36,370	42,200	43,718
<i>salary and clerical are broken down in the chart below</i>								
Deeds/Plans	40	12	25	0	25	0	25	25
Postage	40	0	25	0	25	267	25	340
Dues	300	0	300	186	300	240	300	300
Tuition/Mtgs	1,000	201	500	26	500	0	400	400
Dispatch Map	200	0	0	0	0	0	0	0
Office Supplies	800	847	1,000	900	1,000	1,220	1,108	1,125
Equipment Repair	750	600	750	838	750	0	750	750
Software Support	4,000	2,250	3,000	4,125	3,713	3,713	3,713	750
Tax Map Maint.	5,000	1,100	4,500	1,200	3,100	1,800	3,100	4,000
<b>TOTAL</b>	<b>44,400</b>	<b>44,490</b>	<b>54,248</b>	<b>48,373</b>	<b>54,359</b>	<b>47,809</b>	<b>55,821</b>	<b>56,208</b>

**Treasurer/ Collector**

The Treasurer/Collector has in the past submitted separately both the Treasurer’s budget and the Collector’s budget. This year they are combined, as they are in Article 2 of the annual Town Meeting warrant.

<u>Collector/ Treasurer – 145/146</u>	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary, wages	10,847	9,309	11,118	10,330	11,340	11,136	57,249	57,253
<b>Subtotal</b>							57,249	<b>57,253</b>
Mileage	100	200	100	127	150	209	400	500
Postage	2,900	2,594	2,900	2,840	2,900	1,906	3,620	4,094
Dues/Mtgs	250	220	250	150	250	246	500	500
Office Supply	500	408	500	474	500	444	925	1,000
Software Support	1,100	1,100	1,375	1,375	2,063	3,262	8,515	9,468
<b>Subtotal</b>							13,960	<b>15,562</b>
<b>TOTAL</b>	15,697	13,831	16,243	15,296	17,203	17,203	71,209	<b>72,815</b>

*Note: the Treasurer and Collectors budgets were combined in FY2018*

**Town Administrator and Legal**

Please note that this account covers not only expenses for the Town Administrator and his Assistant, but also general expenses for the Town Offices, including office supplies, fax, copier expenses, the Town report, and other, smaller items.

The Town Administrator’s contract calls for a \$3,000 raise this year, accounting for the rise in that line item. The general salary increase for his assistant is covered elsewhere along with the overall rise in salary costs, which depend on the Finance Committee’s recommendation.

\$150 was added to “Mileage” based on current year expenses, which now include Human Resources and other trainings for the Assistant to the Town Administrator; “Dues and Conferences” is rising substantially with a one-year spike this year. In order to stay current, the Chief Procurement Officer (in Conway’s case, the Town Administrator) needs to take three courses from the Office of the Inspector General, totaling almost \$1,900. In addition, \$200 in professional development training costs has been added for the Assistant to the Town Administrator. He has been voted by his peers to be a member of the Board of Directors of the Massachusetts Municipal Management Association, which holds semi-monthly meetings, largely in eastern Massachusetts, and two conferences each year, and is the chair of its Civic Education Committee (for which he holds conference calls).

Increases in the costs of the Town Report and Office Supplies are based on real figures for FY 2017; figures for FY 2018 will not be known until shortly before Town Meeting. It would certainly be less expensive to simply post the Town Report on the web and not have to print

*Town of Conway Budget for Fiscal Year 2019*

copies of the Town Report for every household, but it is good to make it easy for everyone to stay informed.

Finally, the telephone line item has been moved to the IT budget (and reduced to 2,040), lowering the overall increase.

Town Administrator – 150	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	53,040	53,040	54,631	54,631	56,270	56,270	62,000	65,000
Hourly	10,000	8,936	12,813	12,427	15,854	12,378	18,252	18,252
Mileage	300	429	400	494	500	754	600	750
Postage	1,000	890	1,300	1,095	1,300	1,028	1,200	1,200
Dues/Conf	230	750	400	690	750	1,099	1,750	2,835
Telephone	3,300	2,854	2,500	4,031	3,650	3,116	4,100	<i>to 159</i>
Copier	1,400	463	1,000	716	1,000	677	800	700
Advertising	500	160	500	62	500	439	300	500
Town Report	N/A	N/A	3,000	3,489	3,000	4,220	3,600	4,500
Supplies	2,000	5,820	2,000	4,692	2,500	3,103	3,000	3,500
Prof/Tech Serv	2,000	1,861	2,500	5,200	3,750	426	500	500
<b>TOTAL</b>	<b>78,810</b>	<b>80,892</b>	<b>85,044</b>	<b>91,313</b>	<b>89,074</b>	<b>83,510</b>	<b>96,102</b>	<b>97,737</b>

The budget for Town Counsel is proposed to rise to \$12,000, based on recent experience. It had been cut to \$10,000 from a previous \$15,000 in FY 2015, based on some quiet years, but \$10,000 has proved uncomfortably close to actual expenses, and legal advice is sometimes needed on short notice, so relying on the reserve fund is not preferred.

Legal – 151	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
<b>TOTAL</b>	<b>10,000</b>	<b>2,865</b>	<b>6,000</b>	<b>7,568</b>	<b>10,000</b>	<b>9,351</b>	<b>10,000</b>	<b>12,000</b>

**Information Technology and Telephone**

The Information Technology, or IT, budget is in its third year of existence, so we now have a realistic picture of what it means for a town of Conway’s size and relative lack of complexity. This includes not only general functionality but also robust security, both of which in turn require oversight and maintenance.

This account includes both our subscription to our internet service provider (ISP), which provides access to the internet, and more comprehensive IT services: maintenance; replacement of equipment; and updating of general Town software. Software that is specific to various departments is part of their own budgets.

*Town of Conway Budget for Fiscal Year 2019*

The major increase, a doubling of the internet subscription fee from \$280/month to \$560/month, or an additional \$3,360 per year, is due to the need for greater speed, as Town programs require a higher-speed connection than we have had.

We will also be hosting a new website, at an additional cost of \$180/month., or \$2,160 per year.

\$2,040 of the increase is due to moving the telephone item from the Town Administrator line item. Including telephone service in the IT budget (together, “IT&T”) is consistent with standard municipal budgeting.

Finally, we need to increase the level of service provided by Microsoft 365 to maintain compliance with records retention laws. The Town is responsible for records going back in some cases seven years, so more storage capacity is needed, costing an extra \$900.

IT&T - 159	FY2017		FY2018	FY 2019
	Budget	Expense	Budget	Requested
Maintenance <sup>1</sup>	6,100	4,193	5,400	5,800
Software and subscriptions <sup>2</sup>	3,900	8,205	7,400	15,240
Equipment and supplies <sup>3</sup>	3,000	1,364	2,000	1,940
Professional-Technical expenses <sup>4</sup>	7,000	6,161	7,000	7,000
<b>TOTAL</b>	<b>20,000</b>	<b>19,923</b>	<b>21,800</b>	<b>29,980</b>

<sup>1</sup> Maintenance includes regular updates, backups, switch-outs/configuration, monitoring, compliance, etc.

<sup>2</sup> Includes Internet Service Provider fees (\$3,500), telephone, e-mail accounts, and Windows 365 for each computer

<sup>3</sup> Includes a plan to replace each computer every three years

<sup>4</sup> Professional-Technical expenses include troubleshooting and other support beyond maintenance

### **Town Clerk, Board of Registrars, and Elections**

The Clerk fulfills five discrete administrative roles: legislative administrator; chief election officer; chief public information administrator; public records and licensing administrator; and census and voter registration administration. Each role is strictly defined by State law. In this request, there is a 2½% increase included in the salary and wage lines.

Clerk – 161	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	19,500	19,499	26,117	26,499	27,030	27,030	*32,850	33,671
Hourly	0	0	0	0	0	0	**4,000	4,100
Fees	50	0	50	0	50	0	50	50
Postage	200	130	200	68	200	179	200	200
Dues	100	35	100	35	100	45	100	100
Tuition/Mtgs	75	0	75	0	75	0	75	75
Subscriptions	100	0	100	0	100	0	100	100
Advertising	750	0	750	865	1,700	545	1,700	1,700
Supplies	400	257	400	0	400	33	400	400
New Equipment	200	0	200	0	200	0	200	200

Town of Conway Budget for Fiscal Year 2019

<b>TOTAL</b>	21,375	19,921	27,992	27,467	29,855	27,832	39,675	<b>40,596</b>
--------------	--------	--------	--------	--------	--------	--------	--------	---------------

\* this brought the Town Clerk salary up to the regional median for 25 hrs./wk.    \*\*for an assistant at 5 hrs./wk.

The Board of Registrars notes that this line item has been level funded since 1994.

<b>Board of Registrars - 162</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	850	780	850	328	850	835	850	850
Office Supplies	400	0	400	0	400	0	400	400
<b>TOTAL</b>	1,250	780	1,250	328	1,250	835	1,250	<b>1,250</b>

For Elections, there is a substantial rise due to state and federal elections, though no rate increase for election workers is included. They are currently paid \$8.50 per hour; please note that the last rate increase was in FY 2010.

There are two state elections in FY 2019, a primary election in September and a regular election in November. The cost of the first is estimated at \$1,360; the second; \$1,785. Together with legal advertisements and extended hours, the total expenses for the state elections is estimated at \$3,395. In addition, there will be the usual Town election, at \$850, and a special election is also budgeted, at another \$850, for a sub-total of \$1,700. Together with the state elections, the total salary request for this line is \$5,095.

For office supplies, postage, ballots, and other items necessary for the conduct of an election, the cost is estimated at \$500. There is a \$1,000 allowance per state election (for both primary and general), and \$500 for equipment maintenance, for a total of \$3,000 for the office supplies line.

<b>Elections - 163</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	4,420	4,842	4,420	2,698	5,715	3,718	1,700	5,095
Office Supplies	3,500	0	1,500	75	2,700	77	1,700	3,000
<b>TOTAL</b>	5,920	4,842	5,920	2,773	8,415	3,795	3,400	<b>8,095</b>

### Debt Service, Town Insurance, and Employee Benefits

Our present debt level remains quite low, though for the first time, we will be paying debt service on the new Fire Department truck through the operating budget. This dovetailed well with the final payment on the school roof, so the debt level is going down but remaining relatively steady, and is not a cause for a major fluctuation in taxation. We are also requesting one dollar for short-term interest to keep the account open in case of any unforeseen need.

Please note that employee health insurance is covered under 900 – Employee Benefits.

<b>Debt - 710/750</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
-----------------------	---------------	---------------	---------------	---------------	---------------

*Town of Conway Budget for Fiscal Year 2019*

	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Frontier Cap Improvement Bond	15,769	15,769	8,008	8,008	0	0	0	6,250
School Roof Repair Bond	66,417	66,417	65,063	65,063	63,710	62,355	63,456	0
Short Term Interest	0	0	2,000	0	1	0	1	1
Fire Truck	0	0	0	0	0	0	0	33,588
<b>TOTAL</b>	<b>82,186</b>	<b>82,186</b>	<b>75,071</b>	<b>73,071</b>	<b>63,711</b>	<b>62,355</b>	<b>63,457</b>	<b>39,839</b>

General liability insurance was substantially higher than budgeted in FY 2017, a figure which was not known until after the budget was approved. This has been corrected for FY 2019 and a small rise provided for as well. The Town also needs to reserve a small amount more for potential certificates of insurance. Workers' comp is lowered slightly; it is calculated on a rolling average, and we seem to have gotten over a hump of a few years ago. Bonding costs are expected to rise slightly.

<b>Town Insurance – 193</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
General Liability Insurance	--	29,999	28,500	33,907	30,390	35,863	32,000	45,000
Worker's Comp Insurance	--	27,268	28,000	19,790	31,860	20,534	33,000	27,000
Insurance Police & Fire	--	14,942	15,000	11,900	15,000	12,204	13,000	14,000
Bonds	--	545	752	645	600	745	700	900
<b>TOTAL</b>		<b>72,754</b>	<b>72,252</b>	<b>66,242</b>	<b>77,850</b>	<b>69,346</b>	<b>78,700</b>	<b>86,900</b>

As usual, the Treasurer has budgeted conservatively for an additional Employee+1 and a family plan in case the Town has any additional enrollments. Medicare contributions are up and continue to rise as wages increase. Health insurance costs are anticipated to rise 3.02%, a considerably lower percentage than last year's 9.4% for HMO plans and 10.8% for PPO plans.

The overall increase in the 900 line item is a fairly reasonable 3.6%, though in dollar terms, rising \$24,281, it is still quite substantial.

<b>Employee Benefits -- 900</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Exp.	Budget	Exp.	Budget	Exp.	Budget	Requested
Franklin County Retirement	146,641	140,095	147,412		155,386		165,999	175,407
Unemployment Insurance	10,925	8,408	6,700		4,000		4,029	4,172
Group Insurance-Health	334,774	322,810	364,000		385,000		428,693	442,049
Group Insurance-Life	1,900	1,566	1,800		1,800		1,800	1,800

*Town of Conway Budget for Fiscal Year 2019*

Medicare & Social Security	28,280	30,376	30,169		35,000		38,951	40,325
<b>TOTAL</b>	<b>522,520</b>	<b>503,255</b>	<b>550,081</b>	<b>550,081</b>	<b>581,186</b>	<b>585,888</b>	<b>639,472</b>	<b>663,753</b>

*Committees with budgets*

**Personnel Committee**

Level funding is proposed for the Personnel Committee. Please also note that the Personnel Committee needs an additional member. Any resident who is willing to serve and feels qualified is welcome to contact the Town Administrator.

<b>Personnel Committee – 190</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY 2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Expenses	100	0	100	0	100	0	100	<b>100</b>

**Parks, Recreation, and Trails**

The Parks, Recreation, and Trails Committee is proposed to be level-funded.

<b>Parks, Recreation, and Trails – 630</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
<b>TOTAL</b>	3,700	3,456	6,305	5,173	7,755	7,461	7,755	<b>7,755</b>

**Historical Commission**

The Historical Commission is proposed to be level funded.

<b>Historical Commission – 691</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Historical Commission	400	400	400	400	400	400	400	<b>400</b>

*“170 Series” - Permitting Bodies, Agriculture Commission, and Open Space Committee*

**“170 Series” – Permitting Bodies: Conservation Commission, Planning Board, and the Zoning Board of Appeals**

The Conservation Commission proposes a slight decrease in their work to enforce the state’s Wetlands Act. Please note that any resident who is willing to serve and feels qualified is welcome to contact the Chair, John Gates.



*Town of Conway Budget for Fiscal Year 2019*

<b>Conservation Commission – 171</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Postage	50	0	50	6	50	0	50	50
Dues	179	179	179	183	200	0	200	200
Training	500	415	500	0	500	95	500	405
Office Supplies	100	44	200	137	200	0	200	200
Prof & Tech	100		0	0	100	0	100	100
<b>TOTAL</b>	<b>1,229</b>	<b>638</b>	<b>929</b>	<b>326</b>	<b>1,050</b>	<b>95</b>	<b>1,050</b>	<b>955</b>

**Agricultural Commission**

The Agricultural Commission, new in FY 2017, successfully proposed a “Right-to-Farm” by-law, and is now working on other ways to promote and protect Conway agriculture. This year, it is seeking funds to cover the fabrication and installation of five Right To Farm signs, to be located on both ends of 116, as well as Whately Rd, Shelburne Falls Rd, and Bardwell’s Ferry Rd.

<b>Agricultural Commission – 172</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
<b>TOTAL</b>	--	--	--	--	250	0	250	<b>500</b>

**Open Space Committee**

The Open Space Committee proposes level funding.

<b>Open Space Committee – 173</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
<b>TOTAL</b>	--	--	--	--	400	0	400	<b>400</b>

The Planning Board is proposed to rise, based on public hearing expenses, both for by-law hearings and special permit allowances, and a laptop computer for the new clerk.

<b>Planning Board – 175</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Expense	2,500	874	3,160	8,849	2,630	367	2,630	<b>1,950</b>

Zoning Board of Appeals expenses rose to \$200 last year to be able to cover two appeals per year for variances from the zoning regulations, and that will rise another \$100 this year due to an increased number of petitions.

*Town of Conway Budget for Fiscal Year 2019*

<b>Zoning Board of Appeals – 176</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Expense	175	0	1	44	100	0	200	<b>300</b>

***Regional Services***

**Franklin Regional Council of Governments (FRCOG)**

Both the statutory assessment and the regional assessment of the Franklin Regional Council of Governments (FRCOG) are down slightly; programs, however, are up slightly.

Membership in the FRCOG remains a good investment, as Conway is taking advantage of a number of discretionary programs, including accounting services; highway materials procurement; the cooperative inspection program; and the cooperative health program (for nursing services only). We also work actively with the FRCOG in most major procurement matters; their accounting, public nursing (first Monday mornings at the Town Hall), and cooperative building inspection programs; natural hazard mitigation planning; water quality grants (such as the DEP 319 grant for South River flood prevention work); GIS work with the Assessors, Highway Department, Pipeline Task Force, Historical Commission, and Town Administrator; regional emergency management; and most recently, assistance meeting our Community Compact goals of implementing best practices for information technology and long-term financial planning. In addition, many Town board and committee members have taken advantage of free trainings sponsored by the FRCOG.

<b>FRCOG – 830</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Statutory					1,094		1,213	1,008
Regional					15,038		15,285	14,876
Programs*					39,453		33,616	34,299
<b>TOTAL</b>	56,979		53,538		55,585	48,475	50,114	<b>50,183</b>

*\* the first-Friday Town Nurse service is paid for under the Board of Health budget (\$8,500)*

## Public Safety

The Public Safety category covers Police, Fire, Ambulance, Emergency Management, and the Animal Control Officer, a position that includes all the duties of a former Dog Warden or Officer as well as dealing with all other problematic wild animals in town. Total spending is projected to be \$237,925, (prior to any salary adjustment), with over half of that, \$124,893, going to the Police Department. It is quite possible that as Conway approaches a population of 2,000, the town could use a second full-time police officer rather than a regular half-time officer, but that additional support is not deemed necessary at this time.

### Police

Police spending is slightly lower—level-funded except for an outside expense, radio fees, which is again expected to rise considerably (to \$3,000 this year). Personnel is currently adequate, with a regular part-time officer for at least 20 hours per week, along with more occasional officers; the only shortages are for special events.

Police Department – 210	FY2015		FY2016		FY2017		FY2018	FY2019
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salaries	64,080	64,079	65,682	65,682	66,996	66,995	68,671	68,671
Hourly	36,225	35,288	36,798	35,787	37,534	40,301	38,472	38,472
Radio Fees	1,400	1,544	2,000	1,666	2,000	1,692	2,592	3,000
Postage	75	43	50	43	50	43	50	50
Dues	250	150	300	150	300	180	300	300
Training	1,400	713	1,400	2,020	1,400	1,402	2,400	2,400
Gasoline	7,000	4,319	7,000	3,159	7,000	3,410	5,500	5,500
Supplies	600	275	600	494	1,300	124	2,000	2,000
Vehicle Maint.	2,000	1,102	2,000	2,172	2,000	585	2,000	2,000
Software	1,620	1,240	1,620	1,255	1,620	1,320	1,420	1,500
Uniforms	1,000	598	1,000	669	1,000	772	1,000	1,000
<b>TOTAL</b>	<b>115,650</b>	<b>109,351</b>	<b>118,450</b>	<b>113,097</b>	<b>121,200</b>	<b>116,824</b>	<b>124,405</b>	<b>124,893</b>

### Fire

The Fire Department’s proposed budget is \$56,968 (without salary increases), an increase of \$2,400 from last year. The Vehicle Maintenance expenses line has been adjusted upward \$1,200 based on the need for valve repairs to Engine One—although the repairs will actually cost \$3-4,000, we expect not to need any repairs to the new engine, so the net should be close to the \$1,200 proposed increase. We have included a \$500 rise in radio expenses based on last year’s rise for repairs. Also, the Department is now paying fully for the Chief’s cell phone, which is tied into his e-mail as well as his phone. Membership dues for the Tri-State Mutual Aid and the National Fire Protection Association remain just \$500. As most training is free, the training budget has been used for educational materials. Please note that the Gasoline/Fuel line is used

*Town of Conway Budget for Fiscal Year 2019*

not only for the cruiser and brush truck, but for generators, chain saws, and pumps as well. Equipment includes fire hoses, valves, fittings, adapters, and water-proof radios; SCBA maintenance includes annual certification and testing. Turn-out gear includes all fire department clothing—coats, helmets, gloves, hoods, boots, and forestry clothing.

<b>Fire –220</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	7,209	7,208	7,390	7,388	7,538	7,536	7,726	7,726
Clerical	784	784	805	804	821	821	842	842
Labor	10,690	11,837	10,957	7,144	11,176	11,955	12,534	12,534
Radio Fees	3,200	1,960	3,200	3,200	3,200	2,902	3,995	5595
Dues	500	365	500	500	500	375	500	500
Training	1,000	369	0	972	1,000	1,000	1,000	1,000
Phone Rental	300	359	300	296	300	296	300	300
Cell Phone	528	565	528	528	528	622	650	1,350
Gasoline/ Fuel	1,000	482	1,000	212	500	283	300	300
Supplies	3,000	756	4,000	2,853	3,000	3184	3,000	3,000
Vehicle Maint.	6,300	8,268	6,300	6,199	6,300	10,300	6,300	7,500
Equipment	10,000	3,660	10,000	6,355	10,000	5,606	10,000	10,000
SCBA Maintenance	1,000	936	1,000	1,000	1,000	1,024	1,000	1,000
Turnout Gear	6,400	4,904	6,400	6,300	6,400	6,292	6,400	6,400
Carryforward				7,158				
<b>TOTAL</b>	<b>51,811</b>	<b>43,849</b>	<b>52,380</b>	<b>49,513</b>	<b>52,263</b>	<b>52,196</b>	<b>54,568</b>	<b>58,047</b>

**Ambulance**

The increase for the training line is due both to new EMTs and for the rising costs of training. The Repairs and Maintenance line is rising, as costs are rising, and as the ambulance ages, the costs increase. There were some extra costs in this line item in FY 2018; the Department hopes that this coming year will not require as much, but would like to err on the side of caution.

<b>Ambulance - 231</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	6,258	6,178	6,417	6,312	6,260	6,260	6,417	6,417
Assistant Dir. Salary	522	521	2,050	534	2,091	544	2,143	2,143
Clerk Wages	313	604	328	116	335	0	335	335
Hourly Employee	8,864	7,672	8,918	7,524	9,096	6,265	9,323	9,323
Radios	2,000	1,544	2,000	1,666	1,692	1,692	1,692	2,637
Postage	50	19	35	25	25	3	25	10
Training	1,000	864	1,000	600	750	3,896	950	1,500
Lic/ Exam	2,500	525	3,600	1,515	1,000	1,466	7,500	7,500
Telephone/ Cell	660	521	600	448	600	161	300	300
Transfer/Intercep	10,500	7,000	11,000	6,230	7,000	6,253	8,000	8,000
Office Supplies	500	164	200	49	100	0	100	100
Other Supplies	1,600	1,319	2,400	3,219	2,450	2,412	2,700	2,700

*Town of Conway Budget for Fiscal Year 2019*

Maint/Repair	1,500	871	750	235	250	488	250	500
Software Support	2,500	2,135	2,500	2,150	2,500	2,214	2,500	2,300
Uniforms	300	0	100	0	100	217	100	100
New Equipment	1,600	486	1,850	1,663	1,500	1,234	1,500	1,500
Billing Charges	3,000	1,650	2,500	1,576	1,750	1,764	1,750	1,800
<b>TOTAL</b>	<b>43,667</b>	<b>32,073</b>	<b>46,248</b>	<b>33,862</b>	<b>37,499</b>	<b>34,869</b>	<b>45,585</b>	<b>47,165</b>

**“290 Series” – Emergency Management; Animal Control Officer; Tree Warden**

The Emergency Management Director (EMD) is requesting level funding. The EMD is responsible for keeping the Town compliant with all state requirements and maintaining Town readiness for emergencies. Mileage costs are mainly for quarterly meetings and workshops sponsored by the Massachusetts Emergency Management Agency; equipment includes supplies for emergency shelter readiness.

<b>Emergency Management – 291</b>	<b>FY2014</b>		<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>	<b>FY2018</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Mileage	250	86	250	48	250	306	250	250
Emergency Alert System	1,500	1,500	1,500	1,326	1,500	1,326	1,500	1,500
Equipment	500	404	500	0	500	218	500	500
<b>TOTAL</b>	<b>4,250</b>	<b>3,990</b>	<b>4,250</b>	<b>3,374</b>	<b>4,250</b>	<b>3,849</b>	<b>4,250</b>	<b>4,250</b>

Please note that the position formerly known as Dog Warden or Dog Officer is now, due to State legislation, called Animal Control Officer (ACO). This position is proposed to be level funded.

<b>Animal Control Officer (Dog Officer) – 292</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	350	700	350	635	350	--	1,600	1,600
Mileage	500	211	400	257	600	--	500	500
Kennel exp.*	1,100	231	300	0	350	--	350	350
Training (hrly)	N/A	N/A	200	0	600	--	100	100
Equipment	N/A	N/A	400	0	100	--	100	100
<b>TOTAL</b>	<b>1,950</b>	<b>1,142</b>	<b>1,650</b>	<b>892</b>	<b>2,000</b>	<b>1,048</b>	<b>2,650</b>	<b>2,650</b>

The Tree Warden budget was raised to allow the Tree Warden to be a member of the professional association and to attend its annual conference. This year, it is level-funded.

<b>Tree Warden – 294</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested

*Town of Conway Budget for Fiscal Year 2019*

Salary	300	300	300	300	635	497	635	635
Mileage	0	0	0	0	0	0	50	50
Dues/Conference	75	75	75	0	75	0	235	235
<b>TOTAL</b>	375	375	375	300	375	497	920	<b>920</b>

Since each of the items in the “290 series” is level funded, the total of this series is \$7,820, the same as last year.

**Public Works**

The Public Works category includes Highway and Winter Roads as the main categories, together with Building Maintenance and the Tree Warden. The Highway Department is requesting \$598,210, down \$20,501 from last year, as there was a one-time charge last year for grader repair. The \$671,283 total public works budget for FY 2019 is similarly down, \$19,436, from the FY 2018 of \$690,719, a decrease of 2.81%.

**Highway and Winter Roads**

The Highway budget is reduced \$20,501 due to an unexpectedly low cost of repairing the grader after a second opinion was requested (the original quote was closer to \$35,000), with the transmission slippage a product of electronics rather than the transmission itself.

The Winter Roads budget has been proposed to be level-funded.

<b>Highway – 422</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Salary	56,842	58,125	58,263	58,262	60,338	61,502	63,041	63,041
Hourly Wages	148,849	145,523	149,755	145,466	158,501	136,839	170,688	180,295
Part-Time Help	5,100		1,000	1,020	1,000	0	1,000	1,000
Overtime Pay	3,060	3,004	2,050	456	2,050	1,524	2,075	2,000
<b>Sub-Total LABOR</b>	213,851	206,652	211,068	205,204	221,889	199,865	236,804	<b>246,336</b>
<b>Regular</b>								
Rentals	2,500		7,500	7,542	7,500	0	7,500	7,500
Materials	110,000	38,803	95,000	91,171	104,863	114,456	102,033	105,000
Sublet	12,000	23,205	20,000	19,650	21,358	42,831	20,000	20,000
Fuel	25,000	23,333	25,000	18,049	23,040	11,593	18,000	20,000
Office	5,000	5,282	5,000	6,384	5,000	4,541	5,000	5,000
Dept Supplies	10,000	5,943	10,000	6,410	10,000	9,637	10,000	10,000
Repairs	50,000	90,287	60,000	75,656	50,000	53,098	85,000	50,000
Uniforms	3,000	2,081	3,000	2834	2,500	2,410	2,500	2,500
New Equipment	10,000	45,727	10,000	13,885	10,000	15,064	10,000	10,000
<b>Sub-Total REGULAR</b>	227,500	234,661	235,500	241,581	234,261	253,630	260,033	<b>230,000</b>
<b>TOTAL REGULAR AND LABOR – 422</b>	441,351	441,313	446,568	446,785	456,150	453,495	496,837	<b>476,336</b>

*Town of Conway Budget for Fiscal Year 2019*

<b>Winter – 423</b>	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Temp Employ	3,060	846	3,000	0	3,000	1,724	3,075	3,075
Overtime Pay	14,601	20,901	15,112	5,848	15,414	15,976	15,799	15,799
Diesel	15,000	27,376	15,000	12,826	15,000	13,258	15,000	15,000
Sand	20,000	9,507	20,000	8,998	20,000	11,492	20,000	20,000
Salt	60,000	71,877	60,000	40,879	60,000	41,322	60,000	60,000
Supplies	8,000	7,546	8,000	10,277	8,000	12,237	8,000	8,000
New Equipment	0	0	0	0	0		0	0
<b>TOTAL WINTER – 423</b>	120,661	138,053	121,112	78,828	121,414	96,009	121,874	<b>121,874</b>

**Building Maintenance**

Building Maintenance is up slightly; several sub-accounts are lower, but building repairs are being addressed more aggressively and this line item is therefore higher.

<b>Building Maintenance – 192</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Custodian Salary	15,838	15,874	16,234	16,304	16,559	16,684	16,973	16,973
Electricity - Buildings	7,000	8,816	9,100	7,461	9,100	6,813	9,100	7,500
Electricity - Outdoors	8,000	7,010	10,400	7,571	8,000	6,636	8,000	7,500
Building Maintenance	6,000	5,731	5,000	4,289	5,000	3,766	5,000	5,000
Rent - Sheep Barn	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Heat Oil	8,000	8,539	8,000	4,653	8,000	3,904	8,000	6,000
Heat Propane	12,000	11,962	12,000	9,590	12,000	9,715	12,000	11,000
Building Repairs	2,500	3,413	2,500	833	3,500	7,517	3,500	7,600
Custodial Supplies	800	334	500	198	500	296	500	1,500
Grounds Maintenance	4,500	5,540	4,500	4,919	7,000	14,257	7,000	7,000
<b>TOTAL</b>	<b>66,638</b>	<b>70,219</b>	<b>71,234</b>	<b>58,818</b>	<b>72,659</b>	<b>72,588</b>	<b>72,073</b>	<b>73,073</b>



**Education, Health and Human Services**

The Education, Health and Human Services budget includes the Board of Health (with a budget of \$190,916); the Council on Aging (just \$400); Veterans’ Services (\$9,400); totaling \$200,716, and all of the schools: Conway Grammar School, Frontier Regional High School and both the Franklin County Technical School and the Smith Vocational and Agricultural High School (see below). At \$3,495,374 as the total for all schools, that makes total spending for this category \$3,696,090.

**Education**

For the school budgets, final budgets for both the Conway Grammar School, Frontier Regional High School, and the technical schools have not yet been approved, but preliminary budgets have been made available. Total school spending (including transportation) is estimated at \$3,494,374, up \$204,052 from last year’s \$3,291,322, or about 6.02%. Please note that total Town spending cannot rise more than 2.5% (plus new growth and unanticipated revenue) from the year before—it is only because we have not reached a tax rate of \$25/thousand that the Town can absorb this level of growth in spending).

Schools – 300A, 300B, 320, 892A, 892B	Total assessment FY 2017	Total assessment FY 2018 (estimated)	%	FY 2019 Requested	Increase FY18 to FY19	%
<b>Conway Grammar School – 300</b>						
CGS Operating (A)	1,714,868	1,766,938	3.04%	1,825,454	58,516	3.31%
CGS Transportation (B)	77,762	77,762	0.00%	83,362	5,600	7.20%
<i>CGS sub-total:</i>	1,792,630	1,844,700	2.90%	<b>1,908,816</b>	64,116	3.48%
<b>Frontier Regional High School – 892</b>						
FRHS Operating (A)	1,147,753	1,256,921	9.51%	1,344,781	87,860	6.99%
FRHS Transport (B)	13,067	19,122	46.34%	23,472	4,350	22.75%
<i>Frontier sub-total:</i>	1,160,820	1,276,043	9.93%	<b>1,368,253</b>	92,210	7.23%
<b>Franklin Regional Technical School – 320</b>						
	132,076	122,619	-7.16%	170,295	47,676	38.88%
<b>Smith Vocational and Agricultural – 320</b>						
Tuition	34,000	35,360	4.00%	35,360	0	0.00%
SVAHS transportation	35,150	12,600	-64.15%	12,650	50	0.40%
<i>SVAHS sub-total:</i>	69,150	47,960	-30.64%	48,010	50	0.10%
<b>Technical schools sub-total:</b>	201,226	170,579	-15.23%	<b>218,305</b>	47,726	27.98%
<b>TOTAL est.</b>	3,154,676	3,291,322	4.33%	<b>3,495,374</b>	204,052	6.20%

**Health and Human Services**

**Board of Health**

There is a moderate rise in costs in the Board of Health budget. This rise is largely due to three items. First, under Dues, nursing services were not accurately represented in the FY 18 budget. This figure includes both a correction for last year's increase and the proposed FY 2019 increase. Second, under the FCSWMD item (Franklin County Solid Waste Management District), indications are that bulky waste will be higher than expected in FY 2018—the Board of Health has used that amount as the FY 2019 projection. Finally, under Hazardous Waste, there has been an unexpected rise in participation in the FCSWMD hazardous waste program and in Super-site collections.

BOH “Other Services”—items paid under line item 512-380—include the following items, though this is not a complete listing as it often includes unanticipated expenses: the DEP-required annual Transfer Station site inspection (separate from 512-240 which covers only the detailed well inspections and testing required for the capped wood-waste disposal site); the porta-potty at the Transfer Station; landfill cap mowing and maintenance; scrap metal hauling; freon collection and disposal; equipment repair and maintenance; tire pick-up and disposal; electronics pick-up and disposal; propane, helium and other canisters pick-up and disposal; and fire extinguisher inspection and service.

Please also note that in this request, a 2½% increase in salary and wage levels is included.

<b>Board of Health – 512</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Hourly Employ	27,728	27,056	28,425	33,686	29,718	37,070	37,775	38,720
Clerical	10,979	10,737	11,254	11,595	11,775	11,575	12,070	12,372
Animal Inspect	1,225	1,249	1,300	1,300	1,600	1,600	1,800	2,000
Stipends	5,240	4,672	5,480	5,477	5,617	5,468	5,757	5,901
Electric	1,800	2,028	2,100	1,672	2,165	1,886	2,165	2,165
Mileage	500	481	500	120	500	192	500	500
Dump Main.	4,000	3,400	4,000	3,925	4,000	0	4,000	4,000
Postage	100	8	100	94	100	106	100	100
Dues	5,100	3,903	5,500	5,650	6,550	6,550	6,600	9,150
Tuition/ Meetings	500	32	500	358	500	0	500	500
FCSWMD	5,959	5,959	6,227	6,227	6,524	6,524	6,532	6,808
Telephone	300	257	300	291	300	285	300	300
Other Services	8,006	7,319	8,000	12,582	9,000	6,338	10,000	10,000
Advertising	100		100	0	300	0	100	100
Trucking	36,323	40,484	41,330	31,553	41,330	36,634	43,000	45,000
Disposal/ Tip	37,823	26,076	38,000	28,441	38,000	31,127	38,000	38,000

*Town of Conway Budget for Fiscal Year 2019*

Hazard Waste	2,500	2,482	5,000	3,121	5,000	3,604	5,000	7,500
Office Supply	700	1,456	500	0	500	0	500	500
Other Supply	2,000	1,722	2,000	2,934	2,500	1,830	3,500	3,500
Building Repairs	2,000	4,129	2,000	1,053	2,000	0	2,000	2,000
VBD*	1,500		750	600	750	745	1,800	1,800
<b>TOTAL</b>	<b>154,383</b>	<b>143,450</b>	<b>163,366</b>	<b>150,679</b>	<b>168,729</b>	<b>149,896</b>	<b>181,999</b>	<b>190,916</b>

*\*vector-borne disease, e.g., tick testing; was just "rabies"*

*\*\*now included in 400-0*

**“540 Series” – Council on Aging, Veterans’ Services**

The Council on Aging has requested level funding.

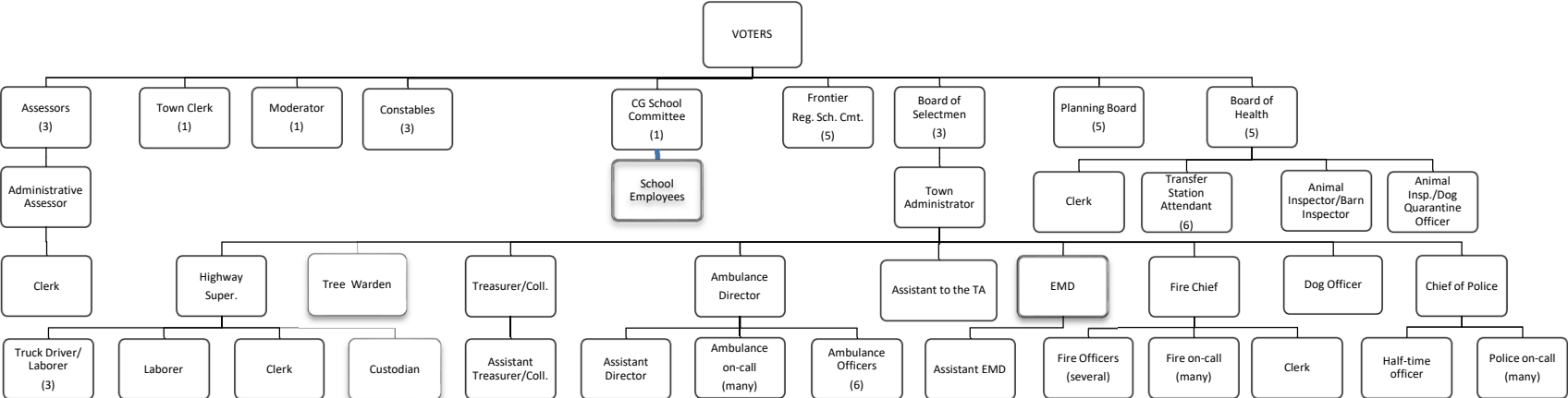
<b>Council on Aging – 541</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Expense	400	372	400	300	400		1,600*	<b>400</b>

*\*money from the reserve fund was used to cover money typically paid by a grant, the method restored for FY 2019*

Veterans’ Services for Conway is covered by the regional office in Greenfield (Timothy Niejadlik, Director; Brian Brooks, Veteran Service Officer for Conway). There is always a question of budgeting for a possible extra veteran in town, and there is always the possibility that an eligible veteran will settle in town and require town funding. However, the likelihood is small, and would be unexpected, so such an expense could properly be covered by the reserve fund.

<b>Veterans’ Services – 543</b>	<b>FY2015</b>		<b>FY2016</b>		<b>FY2017</b>		<b>FY2018</b>	<b>FY2019</b>
	Budget	Expended	Budget	Expended	Budget	Expended	Budget	Requested
Benefits	5,500	4,760	5,500	3,473	6,533		5,500	5,500
Operating	4,020	4,019	4,020	4,371	3,033		3,610	3,700
Flags	200	0	200	0	200		200	200
<b>TOTAL</b>	<b>9,720</b>	<b>8,779</b>	<b>9,720</b>	<b>7,844</b>	<b>9,766</b>	<b>6,619</b>	<b>9,310</b>	<b>9,400</b>

**Town of Conway Organizational Chart**



Town of Conway Budget for Fiscal Year 2019

Projected Article 2 for the May 8, 2017 Annual Town Meeting (NOT including any wage rise)

DEPT #	DEPARTMENT NAME	FY 2017	FY 2018	FY 2019 REC.	FY18 - 19 CHANGE	
114	MODERATOR	350	350	350	0	
122	SELECTMEN	6,500	6,500	6,500	0	
131	FINANCE COMMITTEE	200	300	300	0	
132	RESERVE FUND	40,000	40,000	40,000	0	
135	TOWN AUDITS	13,000	13,000	21,500	8,500	
141	ASSESSORS	9,413	9,421	7,690	(1,731)	
141	ASSESSORS SALARY	44,946	46,400	48,518	2,118	
145-146	TREASURER-COLLECTOR	14,488	13,960	15,562	1,602	
145-146	TREASURER-COLLEC. SALARY, WAGES	55,853	57,249	57,253	4	
150	TOWN ADMIN	16,950	15,250	14,485	(765)	
150	TOWN ADMIN SALARY, WAGES	72,124	80,708	83,709	3,001	
151	LEGAL	10,000	10,000	12,000	2,000	
159	INFORMATION TECHNOLOGY	20,000	21,800	29,980	8,180	
161	TOWN CLERK	2,825	2,825	2,825	0	
161	TOWN CLERK SALARY, WAGES	27,030	36,850	37,771	921	
162-163	REGISTRARS AND ELECTIONS	9,665	4,650	9,345	4,695	
170 SERIES	ConCom, Pl. Brd., ZBA, Ag. Com, Open Space	4,310	3,480	4,105	625	
190	PERSONNEL COMMITTEE	100	100	100	0	
192	BUILDING MAINTENANCE	56,100	56,100	56,100	0	
192	BUILDING MAINTENANCE WAGES	16,559	16,973	16,973	0	
193	TOWN INSURANCE	77,850	78,700	86,900	8,200	
210	POLICE	16,670	17,262	17,750	488	
210	POLICE SALARY, WAGES	104,530	107,143	107,143	0	
220	FIRE	32,728	34,545	36,945	2,400	
220	FIRE SALARY, WAGES	19,535	20,023	21,102	1,079	
231	AMBULANCE	15,000	15,000	25,000	10,000	
290 SERIES	DOG & TREE WARDENS, EMERG. MAN.	6,625	7,285	7,820	535	
422	HIGHWAY	233,096	260,033	230,000	(30,033)	
422	HIGHWAY SALARY, WAGES	223,054	236,804	246,336	9,532	
423	WINTER ROADS	103,000	103,000	103,000	0	
423	WINTER ROADS WAGES	18,414	18,874	18,874	0	
512	BOARD OF HEALTH (BOH)	127,236	124,597	141,923	17,326	
512	BOH SALARY, WAGES	41,493	57,402	58,993	1,591	
540 SERIES	HUMAN SERVICES (COA, VETERANS)	10,166	9,710	9,800	90	
630	PARKS, RECREATION, TRAILS	7,755	7,755	7,755	0	
691	HISTORICAL COMMISSION	400	400	400	0	
751	DEBT SERVICE	63,710	63,456	33,588	(29,868)	
752	SHORT TERM INTEREST	1	1	1	0	
830	FRCOG (town nurse under Board of Health)	49,235	58,076	50,183	(7,893)	
900	EMPLOYEE COSTS	581,186	639,472	663,753	24,281	
B.	300A	GRAM SCH OPERATING	1,714,868	1,766,938	1,825,454	58,516
	300B	GRAM SCH TRANSPORT	77,762	77,762	83,362	5,600
C.	892A	FRONTIER REG OPERATING	1,147,753	1,256,921	1,344,781	87,860
	892B	FRONTIER TRANSPORTATION	13,067	19,122	23,472	4,350
D.	320	TECHNICAL SCHOOLS	204,094	170,579	218,305	47,726
FY17 to 18: +\$277,125 +4.96%	<b>GRAND TOTALS:</b>	<b>5,309,641</b>	<b>5,586,766</b>	<b>5,827,706</b>	<b>FY18 to 19: +\$240,940 +4.13%</b>	

