



TOWN OF NORFOLK FY14 BUDGET

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**Town of NORFOLK
Revenue Budget**

	FY11 Actual	FY12 Budget	FY12 Actual	FY13 Budget	FY14 Budget (Governor)		
Excluded Debt Revenue	Debt Exclusions						
	King Philip (Net SBA)	\$922,491	\$908,408	\$908,145	\$859,734	\$847,759	
	H.Olive Day School Construction	\$83,597	\$17,757	\$17,757	(\$76,443)	(\$325,302)	
	Library Expansion	\$232,890	\$225,153	\$225,153	\$219,490	\$212,695	
	Freeman Centennial	\$22,000	\$1,288,125	\$1,288,125	\$1,587,060	\$1,576,487	
	Fire Truck	\$20,602	\$0	\$0	\$0	\$0	
	Total Debt Exclusions	\$1,281,580	\$2,439,442	\$2,439,180	\$2,589,841	\$2,311,639	
	SBAB Reimbursements (H.O. Day)	\$325,302	\$325,302	\$325,302	\$335,477	\$325,302	
	Total Revenue for Excluded Debt	\$1,606,882	\$2,764,744	\$2,764,482	\$2,925,318	\$2,636,941	
	Operating Revenue	Tax Levy Base (Prior Levy Limit)	\$19,779,062	\$20,604,944	\$20,604,944	\$21,541,873	\$22,476,064
2.5%		\$494,477	\$515,124	\$515,124	\$538,547	\$561,902	
New Growth		\$331,405	\$421,805	\$421,805	\$395,644	\$425,000	
Reserve for Abatements		(\$147,727)	(\$136,040)	(\$136,040)	(\$106,690)	(\$110,000)	
Total Levy Base		\$20,457,217	\$21,405,833	\$21,405,833	\$22,369,374	\$23,352,966	
Local Estimated Receipts:							
Motor Vehicle		\$1,305,678	\$1,295,000	\$1,342,347	\$1,350,000	\$1,350,000	
Penalties/Interest on Taxes		\$75,068	\$74,000	\$115,932	\$74,000	\$74,000	
P.I.L.O.T.		\$63,742	\$63,700	\$65,478	\$63,700	\$63,700	
Water Dept - Indirect Costs		\$31,543	\$32,000	\$52,260	\$100,000	\$100,000	
Transfer Station Revenue		\$355,846	\$356,000	\$347,383	\$392,020	\$401,672	
Fees		\$25,023	\$23,000	\$26,344	\$23,000	\$23,000	
Other Dept'l Revenue		\$98,122	\$98,000	\$110,603	\$100,000	\$100,000	
Licenses & Permits		\$230,359	\$230,000	\$473,969	\$280,000	\$280,000	
Fines & Forfeits		\$18,324	\$18,000	\$24,524	\$18,000	\$18,000	
Investment Income		\$16,906	\$5,000	\$12,120	\$5,000	\$5,000	
Inspectional Services (DPW)							
Meals Tax			\$55,000	\$51,925	\$60,000	\$60,000	
Ambulance Receipts		\$295,000	\$280,000	\$239,694	\$280,000	\$280,000	
Miscellaneous		\$123,453	\$158,648	\$261,125	\$185,420	\$218,395	
Total Estimated Receipts		\$2,639,064	\$2,688,348	\$3,123,704	\$2,931,140	\$2,973,767	
Cherry Sheet:							
School Aid							
Chapter 70			\$3,234,875	\$3,234,875	\$3,270,355	\$3,291,530	
Charter School Reimbursement			\$893	\$1,190	\$1,959	\$1,036	
Total Education - State Aid		\$0	\$3,235,768	\$3,236,065	\$3,272,314	\$3,292,566	
General Government							
Lottery			\$752,484	\$811,132	\$811,132	\$830,305	
Additional Aid						\$0	
Police Career Incentive							
Exemptions:Vets/Blind/Surviving Spouse			\$34,998	\$44,386	\$42,197	\$58,044	
State Owned Land			\$126,248	\$126,248	\$126,289	\$126,381	
Total General Government - State Aid		\$0	\$913,730	\$981,766	\$979,618	\$1,014,730	
Cherry Sheet Revenue Total		\$0	\$4,149,498	\$4,217,831	\$4,251,932	\$4,307,296	
Cherry Sheet Assessments			(\$369,410)	(\$369,410)	(\$394,494)	(\$369,882)	
Net Cherry Sheet Total		\$0	\$3,780,088	\$3,848,421	\$3,857,438	\$3,937,414	
Total Operating Revenue		\$23,096,280	\$27,874,269	\$28,377,958	\$29,157,952	\$30,264,147	
Other Sources		Other Sources:					
		Receipts Reserved Cemetery		\$24,000	\$24,000	\$24,000	\$11,000
		Ambulance Receipts (Prior Years)					
	Prison Mitigation (to pay Capital Debt)			\$88,404			
	Medicade Reimbursement			\$35,236			
	Stabilization					\$97,916	
	Free Cash				\$198,000	\$350,000	
	Total Other Sources	\$0	\$24,000	\$147,640	\$222,000	\$458,916	
Total Non-Exclud Budget Sources	\$24,703,162	\$30,663,013	\$31,290,080	\$32,305,270	\$33,360,004		
			Change		\$1,054,734		

TOWN OF NORFOLK - Proposed Balanced Budget

Budget Summary

<u>EXCLUDED (Non Operating)</u>				
<u>Revenue</u>	<u>FY13</u>	<u>FY14</u>	<u>Difference</u>	<u>%</u>
Local Excluded Debt (Taxation)	\$1,740,282	\$1,463,880	(\$276,402)	-15.88%
King Philip Debt (Taxation)	\$859,734	\$847,759	(\$11,975)	-1.39%
H.Olive Day School (SBA Reimbursement)	\$325,302	\$325,302	\$0	0.00%
Total	\$2,925,318	\$2,636,941	(\$288,377)	-9.86%
<u>Expenses (Funded by Excluded Revenue)</u>	<u>FY13</u>	<u>FY14</u>	<u>Difference</u>	<u>%</u>
Excluded Norfolk Debt Service	\$2,065,584	\$1,789,182	(\$276,402)	-13.38%
King Philip Debt Service	\$859,734	\$847,759	(\$11,975)	-1.39%
Total	\$2,925,318	\$2,636,941	(\$288,377)	-9.86%

<u>General Revenue</u>				
<u>Revenue</u>	<u>FY13</u>	<u>FY14</u>	<u>Difference</u>	<u>%</u>
Real Estate Taxes (Non Excluded)	\$22,369,374	\$23,352,966	\$983,592	4.40%
State Aid	\$3,857,438	\$3,937,414	\$79,976	2.07%
Local Receipts	\$2,931,140	\$2,973,767	\$42,627	1.45%
Non Recurring Revenues	\$222,000	\$458,916	\$236,916	106.72%
Total Available (Non Excluded)	\$29,379,952	\$30,723,063	\$1,343,111	4.57%

<u>Fixed Costs</u>	<u>FY13</u>	<u>FY14</u>	<u>Difference</u>	<u>%</u>
Debt Service (Non Excluded)	\$574,303	\$573,000	(\$1,303)	-0.23%
Health Insurance	\$1,800,000	\$1,800,000	\$0	0.00%
Norfolk County Retirement	\$1,308,408	\$1,363,285	\$54,877	4.19%
Unemployment Benefits	\$100,000	\$100,000	\$0	0.00%
Medicare	\$175,000	\$178,000	\$3,000	1.71%
Other Employee Benefits	\$102,000	\$102,200	\$200	0.20%
Building Liability	\$285,000	\$300,000	\$15,000	5.26%
Tri-County	\$505,246	\$589,226	\$83,980	16.62%
Norfolk Agricultural School	\$6,000	\$10,000	\$4,000	66.67%
Transfer Station Expenses	\$392,020	\$369,162	(\$22,858)	-5.83%
Road Program	\$1	\$1	\$0	0.00%
Reserve Fund	\$50,000	\$50,000	\$0	0.00%
Shared Services (Fuel, St. Lights, Landfill, S	\$357,168	\$382,168	\$25,000	7.00%
Total	\$5,655,146	\$5,817,042	\$161,896	2.9%

<u>Capital Budget</u>	<u>FY13</u>	<u>FY14</u>	<u>Difference</u>	<u>%</u>
	\$0	\$0	\$0	100.00%

<u>Discretionary Costs</u>	<u>FY13</u>	<u>FY14</u>	<u>Difference</u>	<u>%</u>
Norfolk Elementary	\$9,557,341	\$9,906,184	\$348,843	3.65%
General Government	\$2,397,805	\$2,354,620	(\$43,185)	-1.80%
Public Safety	\$3,753,424	\$3,933,723	\$180,299	4.80%
Public Works - Operations	\$963,549	\$1,029,824	\$66,275	6.88%
King Philip Operating Budget	\$6,568,365	\$7,093,834	\$525,469	8.00%
Culture and Recreation	\$551,210	\$587,836	\$36,626	6.64%
Total	\$23,791,694	\$24,906,021	\$1,114,327	4.68%

Total Non-Excluded Expense Budget **\$30,723,063**
Total Budget **\$33,360,004**
Surplus / (Shortage) **(\$1)**

TOWN OF NORFOLK - FISCAL 2014 GENERAL FUND BUDGET

				Department Request			Recommended		
	FY11 Actual Total	FY12 Actual Total	FY13 Budget	FY14	Change	%	FY14	Change	%
Moderator									
Salary									
Expense	\$0	\$0	\$49	\$49			\$49		
Total	\$0	\$0	\$49	\$49	\$0	0.0%	\$49	\$0	0.0%
Selectmen/Town Admin.									
Salary	\$189,531	\$239,292	\$205,000	\$213,247			\$213,247		
Expense	\$24,839	\$20,970	\$29,000	\$29,000			\$29,000		
Total	\$214,370	\$260,262	\$234,000	\$242,247	\$8,247	3.5%	\$242,247	\$8,247	3.5%
Advisory									
Salary	\$5,881	\$6,390	\$6,600	\$7,500			\$7,500		
Expense	\$8,492	\$3,109	\$6,000	\$6,000			\$6,000		
Sub Total	\$14,373	\$9,499	\$12,600	\$13,500	\$900	7.1%	\$13,500	\$900	7.1%
Reserve Fund	\$0	\$0	\$50,000	\$50,000			\$50,000		
Advisory Board Total	\$14,373	\$9,499	\$62,600	\$63,500	\$900	1.4%	\$63,500	\$900	1.4%
Municipal Finance									
Salary	\$442,119	\$472,888	\$500,392	\$524,960			\$524,960		
Expense	\$152,214	\$119,463	\$131,551	\$140,260			\$140,260		
Audit	\$0	\$40,000	\$40,000	\$43,000			\$43,000		
Total	\$594,333	\$632,351	\$671,943	\$708,220	\$36,277	5.4%	\$708,220	\$36,277	5.4%
Board of Assessors									
Salary	\$0	\$0	\$0	\$0			\$0		
Recertification	\$0	\$0	\$25,000	\$0			\$0		
Expense	\$951	\$5,500	\$1,500	\$20,000			\$15,500		
Total	\$951	\$5,500	\$26,500	\$20,000	(\$6,500)	-24.5%	\$15,500	(\$11,000)	-41.5%
Town Counsel									
Retainer Fees	\$95,927	\$97,588	\$80,000	\$80,000			\$80,000		
Total	\$95,927	\$97,588	\$80,000	\$80,000	\$0	0.0%	\$80,000	\$0	0.0%
Human Resources									
Salary	\$0	\$0	\$60,841	\$85,176			\$85,176		
Expense	\$0	\$0	\$0	\$2,500			\$2,500		
Total	\$0	\$0	\$60,841	\$87,676	\$26,835	44.1%	\$87,676	\$26,835	44.1%
Information Technology									
Salary	\$0	\$0		\$40,000			\$40,000		
Expenses	\$63,909	\$67,058	\$100,000	\$60,000			\$60,000		
Total	\$63,909	\$67,058	\$100,000	\$100,000	\$0	0.0%	\$100,000	\$0	0.0%
Tax Title/Foreclosure									
Expense	\$0	\$0	\$10,000	\$10,000			\$10,000		
Total	\$3,318	\$10,000	\$10,000	\$10,000	\$0	0.0%	\$10,000	\$0	0.0%

TOWN OF NORFOLK - FISCAL 2014 GENERAL FUND BUDGET

		Department Request						Recommended		
		FY11 Actual Total	FY12 Actual Total	FY13 Budget	FY14	Change	%	FY14	Change	%
Facilities Management										
	Salary	\$44,715	\$46,104	\$47,425	\$53,516			\$53,516		
	Facilities Management Expense	\$373,104	\$349,092	\$690,150	\$717,900			\$534,745		
	Total	\$417,819	\$395,196	\$737,575	\$771,416	\$33,841	4.6%	\$588,261	(\$149,314)	-20.2%
(INFORMATIONAL)										
	Expense	\$2,232	\$1,952	\$3,200	\$3,200	\$0	0.0%	\$3,200	\$0	0.0%
	Town Hall	\$126,265	\$126,629	\$132,700	\$138,400	\$5,700	4.3%	\$119,430	(\$13,270)	-10.0%
	Senior Center	\$41,345	\$34,610	\$42,350	\$46,100	\$3,750	8.9%	\$38,115	(\$4,235)	-10.0%
	Old Town Hall & Garage	\$6,621	\$5,555	\$7,850	\$10,050	\$2,200	4.0%	\$4,000	(\$3,850)	-49.0%
	P/F Station	\$97,442	\$93,528	\$110,000	\$118,800	\$8,800	8.0%	\$90,000	(\$20,000)	-18.2%
	Solar Power Generation	\$0	\$0	\$100,000	\$100,000	\$0	0.0%	\$100,000	\$0	0.0%
	Elementary Electricity	\$0	\$0	\$200,000	\$200,000	\$0	0.0%	\$100,000	(\$100,000)	-50.0%
	Library	\$99,199	\$86,818	\$94,050	\$101,350	\$7,300	7.8%	\$80,000	(\$14,050)	-14.9%
	Sub-Total	\$373,104	\$349,092	\$690,150	\$717,900	\$27,750	4.0%	\$534,745	(\$155,405)	-22.5%
Town Clerk										
	Salary	\$99,747	\$99,138	\$103,000	\$108,452			\$108,452		
Elections										
	Expense	\$27,821	\$16,513	\$35,232	\$35,076			\$36,076		
Voter Registration										
	Total	\$127,568	\$115,651	\$138,232	\$143,528	\$5,296	3.8%	\$144,528	\$6,296	4.6%
Conservation										
	Salary									
	Expense	\$10,500	\$10,500	\$12,100	\$12,240			\$12,240		
	Total	\$10,500	\$10,500	\$12,100	\$12,240	\$140	1.2%	\$12,240	\$140	1.2%
Planning Board										
	Salary									
	Expense	\$28,465	\$21,515	\$34,560	\$30,000			\$30,000		
	Total	\$28,465	\$21,515	\$34,560	\$30,000	(\$4,560)	-13.2%	\$30,000	(\$4,560)	-13.2%
Zoning Board of Appeals										
	Salary									
	Expense	\$0	\$0	\$60	\$60			\$60		
	Total	\$0	\$0	\$60	\$60	\$0	0.0%	\$60	\$0	0.0%
Planning and Development										
	Salary	\$102,380	\$96,776	\$101,629	\$176,722			\$136,722		
	Expense	\$11,119	\$11,215	\$16,500	\$16,500			\$16,500		
	Total	\$113,499	\$107,991	\$118,129	\$193,222	\$75,093	63.6%	\$153,222	\$35,093	29.7%
Town Reports										
	Expense	\$1,976	\$1,855	\$3,300	\$3,300			\$3,300		
	Total	\$1,976	\$1,855	\$3,300	\$3,300	\$0	0.0%	\$3,300	\$0	0.0%
GENERAL GOVERNMENT		\$1,687,008	\$1,734,966	\$2,289,889	\$2,465,458	\$175,569	7.7%	\$2,238,803	(\$51,086)	-2.2%

TOWN OF NORFOLK - FISCAL 2014 GENERAL FUND BUDGET

		Department Request						Recommended		
		FY11 Actual Total	FY12 Actual Total	FY13 Budget	FY14	Change	%	FY14	Change	%
PUBLIC SAFETY										
Police										
	Salary	\$1,619,833	\$1,667,836	\$1,856,236	\$1,977,104			\$1,960,000		
	Expense	\$122,428	\$103,000	\$114,613	\$118,750			\$118,750		
	Total	\$1,742,261	\$1,770,836	\$1,970,849	\$2,095,854	\$125,005	6.3%	\$2,078,750	\$107,901	5.5%
Fire & Ambulance										
	Salary	\$1,157,588	\$1,151,506	\$1,192,795	\$1,302,056			\$1,232,056		
	Expense	\$51,332	\$64,793	\$66,185	\$75,575			\$75,575		
	Total	\$1,208,920	\$1,216,299	\$1,258,980	\$1,377,631	\$118,651	9.4%	\$1,307,631	\$48,651	3.9%
Ambulance Billing										
	Expense	\$13,779	\$14,451	\$16,000	\$16,000			\$16,000		
	Total	\$13,779	\$14,451	\$16,000	\$16,000	\$0	0.0%	\$16,000	\$0	0.0%
Building Dept										
	Salary	\$188,279	\$199,500	\$208,530	\$219,419			\$219,419		
	Expense	\$4,641	\$4,592	\$6,500	\$6,500			\$6,500		
	Total	\$192,920	\$204,092	\$215,030	\$225,919	\$10,889	5.1%	\$225,919	\$10,889	5.1%
Weights & Measure										
	Salary									
	Expense	\$750	\$750	\$850	\$850			\$850		
	Total	\$750	\$750	\$850	\$850	\$0	0.0%	\$850	\$0	0.0%
Emergency Management										
	Salary	\$700	\$700	\$700	\$700			\$700		
	Expense	\$390	\$900	\$900	\$900			\$900		
	Total	\$1,090	\$1,600	\$1,600	\$1,600	\$0	0.0%	\$1,600	\$0	0.0%
Animal Inspector										
	Salary	\$2,194	\$2,194	\$2,315	\$2,350			\$2,350		
	Expense	\$0	\$0	\$200	\$200			\$200		
	Total	\$2,194	\$2,194	\$2,515	\$2,550	\$35	1.4%	\$2,550	\$35	1.4%
Animal Control										
	Salary	\$0	\$0							
	Expense	\$42,622	\$43,869	\$45,500	\$47,694			\$47,694		
	Expense	\$3,995	\$3,963	\$4,000	\$6,000			\$6,000		
	Total	\$46,617	\$47,832	\$49,500	\$53,694	\$4,194	8.5%	\$53,694	\$4,194	8.5%
Fire/Police Comm										
	Salary	\$215,854	\$210,629	\$231,600	\$240,229			\$240,229		
	Expense	\$6,149	\$6,149	\$6,500	\$6,500			\$6,500		
	Total	\$222,003	\$216,778	\$238,100	\$246,729	\$8,629	3.6%	\$246,729	\$8,629	3.6%
Total Public Safety		\$3,430,534	\$3,474,832	\$3,753,424	\$4,020,827	\$ 267,403	7.1%	\$3,933,723	\$ 180,299	4.8%

TOWN OF NORFOLK - FISCAL 2014 GENERAL FUND BUDGET

	Department Request						Recommended			
	FY11 Actual Total	FY12 Actual Total	FY13 Budget	FY14	Change	%	FY14	Change	%	
EDUCATION										
Norfolk Elementary	\$9,599,247	\$9,402,889	\$9,557,341	\$9,968,339	\$410,998	4.3%	\$9,906,184	\$348,843	3.7%	
King Philip Regional (Operating)	\$5,913,832	\$6,143,323	\$6,568,365	\$7,725,031	\$1,156,666	17.6%	\$7,093,834	\$525,469	8.0%	
Norfolk Agricultural School	\$6,000	\$10,000	\$6,000	\$10,000	\$4,000	66.7%	\$10,000	\$4,000	66.7%	
Tri-County	\$377,756	\$444,604	\$505,246	\$589,226	\$83,980	16.6%	\$589,226	\$83,980	16.6%	
Total Education	\$15,896,835	\$16,000,816	\$16,636,952	\$18,292,596	\$ 1,655,644	10.0%	\$17,599,244	\$ 962,292	5.8%	
PUBLIC WORKS										
DPW Administration										
Salary	\$160,224	\$121,111	\$126,223	\$131,675			\$131,675			
Expense	\$71,035	\$138,668	\$72,500	\$74,900			\$74,900			
Total	\$231,259	\$259,779	\$198,723	\$206,575	\$7,852	4.0%	\$206,575	\$7,852	4.0%	
Highway										
Salary	\$132,290	\$166,431	\$190,732	\$213,396			\$213,396			
Expense	\$85,720	\$89,731	\$99,731	\$99,731			\$99,731			
Total	\$218,010	\$256,162	\$290,463	\$313,127	\$22,664	7.8%	\$313,127	\$22,664	7.8%	
Vehicle Maintenance										
Salary	\$115,593	\$118,090	\$125,021	\$133,445			\$133,445			
Expense	\$93,942	\$144,334	\$100,526	\$110,938			\$110,938			
Total	\$209,535	\$262,424	\$225,547	\$244,383	\$18,836	8.4%	\$244,383	\$18,836	8.4%	
Grounds Municipal										
Salary	\$118,387	\$144,477	\$159,191	\$176,366			\$176,366			
Expense	\$56,281	\$54,281	\$56,281	\$66,281			\$66,281			
Total	\$174,668	\$198,758	\$215,472	\$242,647	\$27,175	12.6%	\$242,647	\$27,175	12.6%	
Grounds - Cemetery										
Salary	\$13,393	\$14,321	\$15,531	\$15,279			\$15,279			
Expense	\$15,612	\$15,588	\$15,613	\$5,613			\$5,613			
Total	\$29,005	\$29,909	\$31,144	\$20,892	(\$10,252)	-32.9%	\$20,892	(\$10,252)	-32.9%	
Custodian of Veteran Graves										
Salary	\$700	\$700	\$700	\$700			\$700			
Expense	\$1,496	\$1,303	\$1,500	\$1,500			\$1,500			
Total	\$2,196	\$2,003	\$2,200	\$2,200	\$0	0.0%	\$2,200	\$0	0.0%	
Tree Warden										
Salary	\$0	\$0								
Expense	\$0	\$0								
Total	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	
Shade Tree										
Expense	\$0	\$0								
Total	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Public Works	\$864,673	\$1,009,035	\$963,549	\$1,029,824	\$ 66,275	6.9%	\$1,029,824	\$ 66,275	6.9%	

TOWN OF NORFOLK - FISCAL 2014 GENERAL FUND BUDGET

		Department Request						Recommended		
		FY11	FY12	FY13	FY14	Change	%	FY14	Change	%
		Actual Total	Actual Total	Budget						
SHARED/FIXED COSTS (Administered by DPW)										
Road Program	Total	\$0	\$0	\$1	\$1	\$0	0.0%	\$1	\$0	0.0%
Non - Appropriated Funds										
Road Program (Chapter 90)		\$392,510								
Landfill										
	Expense	\$89,535	\$73,625	\$90,605	\$90,605			\$90,605		
	Total	\$89,535	\$73,625	\$90,605	\$90,605	\$0	0.0%	\$90,605	\$0	0.0%
Snow & Ice										
	Expense	\$473,622	\$195,848	\$125,000	\$125,000			\$150,000		
	Total	\$473,622	\$195,848	\$125,000	\$125,000	\$0	0.0%	\$150,000	\$25,000	20.0%
Street Lighting										
	Expense	\$35,858	\$37,347	\$40,578	\$40,578			\$40,578		
	Total	\$35,858	\$37,347	\$40,578	\$40,578	\$0	0.0%	\$40,578	\$0	0.0%
Town Vehicle Fuel										
	Expense	\$91,386	\$96,110	\$100,984	\$100,984			\$100,984		
	Total	\$91,386	\$96,110	\$100,984	\$100,984	\$0	0.0%	\$100,984	\$0	0.0%
Total Shared / Fixed Costs		\$690,401	\$402,930	\$357,168	\$357,168	\$ -	0.0%	\$382,168	\$ 25,000	7.0%
Transfer Station										
Transfer Station										
	Salary	\$172,605	\$180,235	\$200,807	\$213,145			\$213,145		
	Expense	\$151,959	\$150,563	\$191,213	\$156,017			\$156,017		
	Total	\$324,564	\$330,798	\$392,020	\$369,162	(\$22,858)	-5.8%	\$369,162	(\$22,858)	-5.8%
Total Transfer Station		\$324,564	\$330,798	\$392,020	\$369,162	\$ (22,858)	-5.8%	\$369,162	\$ (22,858)	-5.8%
HUMAN SERVICES										
Board of Health										
	Salary									
	Expense	\$20,825	\$16,047	\$17,600	\$17,600			\$17,600		
	Total	\$20,825	\$16,047	\$17,600	\$17,600	\$0	0.0%	\$17,600	\$0	0.0%
Special Programs										
	SNCARC	\$4,025	\$4,025	\$4,025	\$4,025			\$4,025		
	Total	\$4,025	\$4,025	\$4,025	\$4,025	\$0	0.0%	\$4,025	\$0	0.0%
Council on Aging										
	Salary	\$103,755	\$106,643	\$110,310	\$118,211			\$118,211		
	Expense	\$5,262	\$5,113	\$5,281	\$5,281			\$5,281		
	Total	\$109,017	\$111,756	\$115,591	\$123,492	\$7,901	6.8%	\$123,492	\$7,901	6.8%

TOWN OF NORFOLK - FISCAL 2014 GENERAL FUND BUDGET

	Department Request						Recommended			
	FY11 Actual Total	FY12 Actual Total	FY13 Budget	FY14	Change	%	FY14	Change	%	
Veteran's Services										
Salary	\$5,700	\$5,700	\$5,700	\$5,700			\$5,700			
Expense	\$9,894	\$12,956	\$15,000	\$15,000			\$15,000			
Total	\$15,594	\$18,656	\$20,700	\$20,700	\$0	0.0%	\$20,700	\$0	0.0%	
Total Human Services	\$149,461	\$150,484	\$157,916	\$165,817	\$ 7,901	5.0%	\$165,817	\$ 7,901	5.0%	
CULTURE AND RECREATION										
Library										
Salary	\$318,964	\$330,778	\$352,060	\$374,538			\$374,538			
Expense	\$112,178	\$112,178	\$118,000	\$128,598			\$128,598			
Total	\$431,142	\$442,956	\$470,060	\$503,136	\$33,076	7.0%	\$503,136	\$33,076	7.0%	
Recreation										
Salary	\$73,334	\$77,000	\$80,000	\$83,200			\$83,200			
Expense	\$300	\$300	\$300	\$500			\$500			
Total	\$73,634	\$77,300	\$80,300	\$83,700	\$3,400	4.2%	\$83,700	\$3,400	4.2%	
Historical Commission										
Expense	\$236	\$225	\$250	\$250			\$250			
Total	\$236	\$225	\$250	\$250	\$0	0.0%	\$250	\$0	0.0%	
Memorial Day										
Expense	\$600	\$594	\$600	\$600			\$750			
Total	\$600	\$594	\$600	\$600	\$0	0.0%	\$750	\$150	25.0%	
Total Culture & Rec.	\$505,612	\$521,075	\$551,210	\$587,686	\$ 36,476	6.6%	\$587,836	\$ 36,626	6.6%	
FIXED COSTS										
Employee Benefits	\$3,062,387	\$3,110,285	\$3,485,408	\$3,740,485	\$255,077	7.3%	\$3,543,485	\$58,077	1.7%	
Building/Liability Insurance	\$244,042	\$249,956	\$285,000	\$315,000	\$30,000	10.5%	\$300,000	\$15,000	5.3%	
Total Fixed Costs	\$3,306,429	\$3,360,241	\$3,770,408	\$4,055,485	\$ 285,077	7.6%	\$3,843,485	\$ 73,077	1.9%	
Sub Total	\$26,855,517	\$26,985,177	\$28,872,536							
DEBT SERVICE (KP not Included)										
Exempt Debt	\$662,391	\$1,856,336	\$2,065,584	\$1,789,182	(\$276,402)	-13.4%	\$1,789,182	(\$276,402)	-13.4%	
King Philip Exempt Debt	\$922,491	\$908,144	\$859,734	\$847,759	(\$11,975)	-1.4%	\$847,759	(\$11,975)	-1.4%	
Non - Exempt Debt Service	\$452,878	\$527,649	\$574,303	\$573,000	(\$1,303)	-0.2%	\$573,000	(\$1,303)	-0.2%	
Total Local Debt Service	\$2,037,760	\$3,292,129	\$3,499,621	\$3,209,941	(\$289,680)	-8.3%	\$3,209,941	(\$289,680)	-8.3%	
TOTAL OPERATING BUDGET	\$ 28,893,277	\$ 30,277,306	\$ 32,372,157	\$ 34,553,964	\$ 2,181,807	6.7%	\$ 33,360,003	\$ 987,847	3.1%	
REVENUES										
Municipal Tax Revenue				\$23,352,966			\$23,352,966			
Local Receipts				\$2,973,767			\$2,973,767			
State Aid				\$3,937,414			\$3,937,414			
Override				\$0			\$0			
General Fund Excluded Revenue & SBAB Funding				\$2,636,941			\$2,636,941			
Other Sources				\$458,916			\$458,916			
Total Operating Budget Sources				\$33,360,004			\$33,360,004			
Surplus / (Deficit)				(\$1,193,960)			\$0			

Town of Norfolk
Proposed Employee Benefits

	<u>FY09</u>	<u>FY10</u>	<u>FY10 Actual</u>	<u>FY11</u>	<u>FY11 Actual</u>	<u>FY12</u>	<u>FY12 Actual</u>	<u>FY13</u>	<u>FY14</u>	<u>Change</u>	<u>%</u>
Medical Insurance	\$1,276,976	\$1,433,723	\$1,416,893	\$1,618,664	\$1,535,753	\$1,758,520	\$1,536,002	\$1,800,000	\$1,800,000	\$0	0.00%
Life Insurance	\$15,000	\$15,000	\$10,714	\$15,000	\$9,661	\$15,000	\$9,524	\$15,000	\$15,000	\$0	0.00%
Longevity	\$75,000	\$78,000	\$70,103	\$82,000	\$72,535	\$80,000	\$74,369	\$82,000	\$82,000	\$0	0.00%
Medicare	\$160,000	\$166,400	\$165,277	\$173,056	\$169,823	\$175,000	\$171,893	\$175,000	\$178,000	\$3,000	1.71%
Unemployment Comp.	\$50,000	\$100,000	\$86,937	\$100,000	\$55,137	\$100,000	\$92,799	\$100,000	\$100,000	\$0	0.00%
State/County Retirement	\$1,122,152	\$1,201,072	\$1,141,099	\$1,246,870	\$1,217,396	\$1,246,870	\$1,223,098	\$1,308,408	\$1,363,285	\$54,877	4.19%
Flexible Spending Admin Fee	\$10,000	\$10,000	\$2,110	\$10,000	\$2,080	\$7,500	\$2,600	\$5,000	\$5,200	\$200	4.00%
	<u>\$2,709,128</u>	<u>\$3,004,195</u>	<u>\$2,893,133</u>	<u>\$3,245,590</u>	<u>\$3,062,385</u>	<u>\$3,382,890</u>	<u>\$3,110,285</u>	<u>\$3,485,408</u>	<u>\$3,543,485</u>	<u>\$58,077</u>	<u>1.67%</u>

Excluded Debt
FY 2014

		FY11	FY12	FY13	FY14
Excluded Debt Revenue	Debt Exclusions				
	King Philip (Net SBA)	\$922,491	\$908,408	\$859,734	\$847,759
	H.Olive Day School Construction	\$83,597	\$17,757	(\$76,443)	(\$325,302)
	Library Expansion	\$232,890	\$225,153	\$219,490	\$212,695
	Freeman Centennial	\$22,000	\$1,288,125	\$1,273,125	\$1,576,487
	Fire Truck	\$20,602	\$0	\$0	\$0
	Total Debt Exclusions	\$1,281,580	\$2,439,442	\$2,275,906	\$2,311,639
	SBAB Reimbursements (H.O. Day)	\$325,302	\$325,302	\$325,302	\$325,302
	Total Revenue for Excluded Debt	\$1,606,882	\$2,764,744	\$2,601,208	\$2,636,941

Excluded Debt Budget	Debt Exclusions				
	King Philip (Net SBA)	\$922,491	\$908,408	\$859,734	\$847,759
	H.Olive Day School Construction	\$408,899	\$343,059	\$248,859	\$0
	Library Expansion	\$232,890	\$225,153	\$219,490	\$212,695
	Freeman Centennial	\$22,000	\$1,288,125	\$1,273,125	\$1,576,487
	Fire Truck	\$20,602	\$0	\$0	
	Total Debt Exclusions	\$1,606,882	\$2,764,744	\$2,601,208	\$2,636,941

KP History

FY08	FY09	FY10	FY11	FY12	FY13	FY14
\$4,960,000	\$5,406,400	\$5,841,087	\$5,913,832	\$6,143,323.00	\$6,568,365.00	\$6,962,467
	9.00%	8.04%	1.25%	3.88%	6.92%	6.00%
Change					Average	5.85%
	\$446,400.00	\$434,686.59	\$72,745.41	\$229,491.00	\$425,042.00	\$394,101.90
FY08	FY09	FY10	FY11	FY12	FY13	FY14
\$4,960,000	\$5,406,400	\$5,841,087	\$5,913,832	\$6,143,323.00	\$6,568,365.00	\$7,225,202
	9.00%	8.04%	1.25%	3.88%	6.92%	10.00%
					Average	6.51%
						\$262,734.60
FY08	FY09	FY10	FY11	FY12	FY13	FY14
\$4,960,000	\$5,406,400	\$5,841,087	\$5,913,832	\$6,143,323.00	\$6,568,365.00	\$7,093,834
	9.00%	8.04%	1.25%	3.88%	6.92%	8.00%
					Average	6.18%
In order for Norfolk to reach 8 %		\$131,367.30				\$131,367.30
Reduce Norfolk Elementary to 3.65%		\$33,451.00				
Funding from Stabilization		<u>\$97,916.30</u>				
		\$131,367.30				