

**INFORMATION PACKET
FOR
SPECIAL TOWN MEETING
OCTOBER 18, 2010**

Recommended Source of Funds for STM

Available
for
Appropriation

Property Taxes

Note: Budgeted 180,000 for New Growth at the ATM, the actual is \$391,349.

\$ 211,349

Local Aid

Note: Minor reduction in various local aid categories.

\$ (10,315)

Local Receipts: GF

Note: Motor Vehicle Excise Tax FY 2010 revenue came in higher than expected, allowing for an increase in the estimate for FY 2011.

\$ 174,968

Transfers/Reserves to be Used

Water Revenue

\$ (310,699)

Stabilization Fund (Available depending upon Town Meeting Approval under Article 1 and/or 2.

\$ 105,000

Note: Available if Town Meeting Approves Article 1 and/or 2.

Free Cash

\$ 67,106

Unemployment Line Item

\$ 214,025

Ambulance Fund Reserves to Fund Fire Contract

\$ 69,955

Strawberry Valley Golf Course Undesignated Fund Balance

\$ 131,000

Strawberry Valley Golf Course Undesignated Fund Balance

\$ 90,000

Total Transfers/Reserves to be Used

\$ 366,387

Total Source of Funds

\$ 742,389

Recommended Use of Funds for STM

Appropriation
Amount

A1: Stabilization Fund

\$ 227,106

A2: Stabilization Fund

\$ 131,000

A3: Operating Budget Article

\$ 76,443

Treasurer Collector Salaries

\$ 1,000

Zoning Board Salaries

\$ 526

Town Hall Building Maintenance

\$ 5,306

Building Department Salaries

\$ 20,000

School Department Budget

\$ 152,606

School Department Budget

\$ 94,561

South Shore Vocational & Tech.

\$ (20,597)

Council on Aging Salaries

\$ 47,000

Veterans Agent Salaries

\$ 1,240

Library Salaries

\$ 9,000

Park & Recreation Salaries

\$ 58,000

Maturing Long Term Debt

\$ (310,699)

Unemployment

\$ (10,000)

Medicare

\$ 10,000

Liability/Workers Comp./Property

\$ 18,238

Conservation Salaries

\$ 263

A4: Golf Course Concession Upgrade

\$ 20,000

A4: Golf Course New Pump House

\$ 70,000

A8: Elections

\$ 2,000

A10: COA - Unpaid Electric Bill

\$ 2,617

A11: BOH - Unpaid Waste Bill

\$ 45

A12: BOH - Salary Budget

\$ 9,549

A13: Fire Dept.: Sick Leave Buy-Back

\$ 11,000

A14: IT Budget: Upgrade Hardware & Software

\$ 40,000

A18: County Assessment (Unpaid Bill)

\$ 14,025

A19: Fire Salary Budget

\$ 69,955

Excess Levy Capacity prior to the completion of the DOR Tax Recapitulation Schedule

\$ 68,650

Total Use of Funds

\$ 742,390

Surplus/Deficit

\$ (0)

Annually the Assessors estimate the anticipated growth for budgeting purposes. The estimates are conservative. The FY11 new growth estimate was 1% of the FY10 total value \$184,000. The total growth that has been certified for FY11 is \$391,349. The total growth as a % of total value = 1.59%. Some of the larger growth numbers in residential comes from new construction and our 9 year cyclical inspection. Our personal property growth this year was very high due in part to our utility growth "tax code 504 Verizon, Cingular etc".

Listed below is a break down of our FY11 growth.

- Single Family - \$12,173,037
- Condo's - \$2,417,200
- 2 & 3 Family - \$1,052,100
- Multi Family 4+ - \$1,002,500
- Vacant land - \$1,166,500
- Other - \$69,000

Total Residential growth value = \$17,880,337 – Total Levy Growth = \$247,821

- Commercial - \$1,928,700

Total Commercial growth value = \$1,928,700 – Total levy Growth = \$26,732

- Industrial - \$14,900

Total Industrial growth value = \$14,900 – Total levy Growth = \$207

- Personal Property - \$8,411,930

**Total Personal Property growth value = \$8,411,930 –
Total levy Growth = \$116,589**

We have implemented a new growth tracking worksheet to ensure accurate date and are now able to update our growth estimates during the year.

FY11 UNEMPLOYMENT EXPENSE CALCULATIONS

ORIGINAL ESTIMATE BASED ON ANTICIPATED LAYOFFS

TOWN	\$ 97,136.16
SCHOOL	\$354,564.17
OTHER	<u>\$ 30,000.00</u>
TOTAL	<u>\$481,700.33</u>

\$481,636.00 Original Appropriation -ATM 5/10/2010

REVISED ESTIMATE BASED ON ACTUAL EXPERIENCE

TOWN	\$ 32,156.00
SCHOOL	\$133,975.95
OTHER	<u>\$ 30,000.00</u>
TOTAL	<u>\$196,131.95</u>

\$285,568.38

\$210,000.00 Proposed reduction to unemployment expense

Original estimates were calculated based on data received from all Department Heads which identified specific individuals that would be released from service

Revised estimates have been developed based on the individuals who have actually filed for unemployment and those who may file over the next few months.

The reduction to the unemployment expense on the Town side was a direct result of employee resignations and retirements, thereby reducing the number of people filing for unemployment benefits.

The reduction on the School side was a combination of employee resignations leading to the rehire of some of the employees who were released and the fact that some of the employees who were released found other employment. As such we did not have the high numbers of unemployment filings that we anticipated.

Article 3

An Act Relative to an Enterprise Fund in the Town of Abington

Section 1. Notwithstanding the provisions of section 53F ½ of chapter 44 of the General Laws, or of any other general or special law to the contrary, the town of Abington shall be authorized to transfer a sum of money not to exceed \$131,000 in Fiscal Year 2010 or 2011 from the Strawberry Valley Golf Course Enterprise Fund to the Stabilization Fund.

Section 2. This act shall take effect upon passage.

396573/ABIN/0001

Fire Union Contract

The Town of Abington has reached an agreement with the Abington MA Fire Union relative to a prior three year Collective Bargaining Agreement. The agreement includes FY 09, FY 10 and FY 11. The funding cycle for each of the fiscal years begins on July 1, 2008 thru June 30, 2009, the same is true for FY 10, which begins on July 1, 2009 thru June 30, 2010 and finally FY 11 begins on July 1, 2010 and ends on June 30, 2011. The Board of Selectmen and the Town Manager have agreed to the following terms:

FY 08 0%
FY 09 2%
FY 10 2%

The Total cost of the contract for three Fiscal Years is \$69,955.00. Back-up documentation provided herein spells out how the 2% was calculated.

Please be advised that during the FY 08 to FY 10 contract period, the Town of Abington did not request nor has the Town received concessions on Health Care from any other union. Such concessions, which are spelled out below, will become part of future contract negotiations.

- 1) 60/40 split in Health Care.
- 2) 2% COLA, not retroactive at the time all other unions agree to the health care concession.
- 3) All unions must agree to the sunset provision of the mitigation fund, meaning that all reimbursements under the mitigation fund expire on June 30, 2011.

Please refer to the attached documentation regarding. The above is the essential components of how the Town of Abington intends to settle future agreements.

Abington Fire Fighters Local 2080 Cost Analysis

September 27, 2010

Cost to Town	Year 1: 0%	Year 2: 2%	Year 3: 2%				Totals
	2009	2010	2011				
1 Wage Increase	\$0			\$0	\$0	\$0	
2 Wage Increase		\$35,051					\$35,051
3 Wage Increase			\$34,904				\$34,904
Total Cost to Town	\$0	\$35,051	\$34,904	\$0	\$0	\$0	\$69,955

General Comment:

Wage Increase: assumes an increase of 0%, 2% & 2% in years 1-3. The calculation includes all wages paid or budgeted for each Fire Fighter. This includes: (OVER TIME/SICK TIME/VACATION TIME/TRAINING TIME/HOLIDAY PAY/TEMPERORARY UPGRADE DIFFERENTIAL).

Calculations:

- 1 No Inrease for FY 2009
- 2 Calculation for FY 2010: Based on ACTUAL AMOUNTS CHARGED TO FIRE & AMBULANCE BUDGET. See Salary Budget Calc. Tab.
- 3 Calculation for FY 2011: Based on BUDGETED AMOUNTS FOR FIRE & AMBULANCE BUDGET. See Salary Budget Calc. Tab.

Abington Fire Fighters Local 2080 Cost Analysis

<i>Line Item</i>	<i>Line Item Description</i>	<i>FY 2010 Actual</i>	<i>FY 10 Retroactive Pay Cost 2% of Actual</i>	<i>Base Amount (Based of Chiefs FY11 Budget)</i>	<i>FY 11 Cost 2 % of FY 11 Budgeted Amount</i>
5110	SALARIES	1,327,762.00	26,555.24	1,137,996.85	22,759.94
5130	OVERTIME	114,968.00	2,299.36	159,000.56	3,180.01
5142	HOLIDAYS	27,313.00	546.26	60,030.33	1,200.61
5144	TEMP UPGRADE DIFF.	2,670.00	53.40		
5150	VACATION	132,218.00	2,644.36	170,699.53	3,413.99
5151	SICK LEAVE	118,625.00	2,372.50	77,390.64	1,547.81
5153	BEREAVEMENT	8,573.00	171.46		
5190	OTHER	20,400.00	408.00	140,098.79	2,801.98
		1,752,529.00	35,050.58	1,745,216.69	34,904.33