



Finance Committee

Tom Abdella
Carol Martin

Nancy Funkhouser (Vice Chair)
Bill Steinberg

Tom Greenaway (Chair)
David Watkins

Gil Wolin

Finance Committee Meeting Minutes, January 20, 2015

Attendance: T. Abdella (7:05 PM), N. Funkhouser, T. Greenaway, C. Martin, B. Steinberg, D. Watkins, G. Wolin and Finance Director Brian Keveny.

I. Call to Order

The meeting was called to order at 7:00 PM in the Senior Center of the Wayland Town building. Notification was given that the meeting was being audio and video taped.

II. Public Comment (I)

Gail Shapiro, W.Plain St. – make budget cuts at Dept Level. Email attached

Michael Patterson, Claypit Hill Rd. – budget should be level funding or reductions.

Molly Upton, Bayfield, Rd. – Assessor's Office is receiving heartbreaking calls from property owners.

Ahmet Atamir, Glezen Ln. – stated my taxes went up 25% in two years, written comments attached.

Connie Shlauerbeck, Valley View Rd. – would like a Sr. Center & Library but I am on fixed income – why not level funding instead of level services.

George Bernard, E.Plain St. – keep taxes down, many people have reached breaking point.

Alice Boelter, Lakeshore Dr. – budget is unsustainable – will submit written comments (attached).

III. FY16 Operating Budget – School Department Presentation

FinCom relocated to the School Committee (SC) Meeting at 7:19pm to hear further discussion on the proposed FY16 Budget. A handout was presented with 4 slides (attached). Chair of the SC Ellen Grieco and Superintendent Paul Stein discussed the “maximum” budget option, which is recommended by three (majority) of the SC (with one recommending a higher budget, and one recommending a lower budget). A breakdown of FY16 over FY15 increases, and potential budget adjustments were presented.

Additional items discussed included the FY16 percent increases requested by peer towns; understanding the impact of benefits as direct labor costs are adjusted; revolving funds; existing fees; integration of town and school budget five year model; impacts from adopting a 3.5% FY16 increase; enhancement of services / program effectiveness; Comparison of Wayland re: SPED budgets (costs below peers & below state average); level funding vs level services philosophy. FinCom departed SC at 7: 53pm.

IV. Energy Committee Update

At 7:56pm the Committee met with Ellen Tohn; Tom Sciacca; John Harper; Mike Staiti and Jim Walker of AMERESCO to discussed proposed solar photovoltaic build/construct/operate 20 yr contract. A handout was provided (attached). Four locations have been identified: New DPW Facility; Middle School; High School; Town Bldg. Discussion on potential benefit of \$200k-\$250k each year for 20 yrs; longevity of system; fixed vs floating rates; tax and net metering credits.

V. FY16 Operating Budget – Library

Aida Gennis Chair, Board of Trustees & Ann Knight, Library Director

Discussion on operating budget detail; note that books & materials must be a minimum of 16% to maintain library certification. Would like to expand hours to include Thurs. 6-9pm and Fri 5-6pm. Personnel Board did not approve request for additional staffing. Discussion on use of volunteer time, weekly hours of Director, previous cuts to library budget, possible use of contract labor, status of Youth Librarian position, programming.

VI. FY16 Operating Budget – Wayland Youth & Family Services / Wayland Cares

Lynn Dowd, Betsy Meindl, Joe Karbowski (handouts attached)

Discussion on operating budget detail and relationship of Wayland Cares Budget to WYFS budget; discussion on uncertainty of hiring decisions; discuss history of town and grant funding; discuss intent of ATM 2014 warrant article and future funding (capacity building); funding of benefits and OPEB costs. There was a consensus of the FinComm to move budget from Wayland Cares to be placed under WYFS.

VII. Public Comment (II)

- a. Linda Segal, Aqueduct Rd. – FY07 Ad Hoc Budget Advisory Committee (handout attached). Questions on plans for Bond Premium. Requested clarity on unclassified budget town vs school. Level services vs level funding discussion. Question on 4 yr School Committee negotiated contract and increases for FY17 (1.5% 1st half + 1.5% 2nd half COLA).
- b. Rick Green, Pequot Rd. – living within budget, search for genuine savings.
- c. Margo Melnicove, Lakeshore Dr. – SC Budget: need info on true costs over time, omissions on discussions / viability of fee based services (food services, TCW)
- d. Responses by T.Greenaway re: fee based current year transfer commitments required by MA DoR and timing of reimbursements. Discussion on FY11-14 annual levy reductions and desire to re-establish a more sustainable level of services. Discussion by B.Steinberg re: ave tax increase over last 5 years is just over 2%/yr. Further discussion on assessments and tax rate calculations.
- e. Email Submissions from S.Glovsky, D.Bouchard, A.Atamar, J.McNamara, F&M Simone, C&O Bean (all attached)

VIII. Report of the Finance Director

Brian Keveny, Finance Director (handout attached)

Discussion on Unclassified Budget line items. Other budget items - Facilities not yet completed; FY15 Turnback discussion; Payroll processing discussion; discussion on Moody's / Eastern Bank bond premium results should be available next week. Discussion on Recreation Commission funding models and current issues with revolving fund. T.Greenaway requests Finance Director and Recreation Director recommendation on a new finance model.

IX. Chair's Update

- a. Budget Deliberations planned for next meeting
- b. Reminder on Completing Capital Worksheets
- c. Public Records Request by Linda Segal – confirmed closed by Ms. Segal

X. Members Reports and Concerns

- a. Carol Martin – Any further questions for School Committee on FY16 budget?
- b. Dave Watkins - provided a detailed presentation on School Department Information Technology costs (handout attached).

XI. Minutes (deferred)

XII. Adjourn

Voted unanimously to adjourn.

Respectfully submitted,

/s/ Tom Abdella

Documents:

1. Email – G.Shapiro
2. Email – A.Atamir
3. Email – A.Boelter
4. Handout – School Committee
5. Handout – Wayland Energy Initiatives Committee
6. Handout – Wayland Youth & Family Services / Wayland Cares
7. Email – L.Segal
8. Email – S.Glovsky
9. Email – D.Bouchard
10. Email – J.McNamara
11. Email – F&M Simone
12. Email – C&O Bean
13. Handout – Finance Director – Unclassified Budget
14. Handout – D.Watkins – Analysis of IT Activity

Attachment 1

Public comment January 20 2015

1 message

gailshapiro@comcast.net <gailshapiro@comcast.net> Tue, Jan 20, 2015 at 8:11 PM
To: "Abdella, Tom" <tjabdella@gmail.com>, "Funkhouser, Nancy" <nancyfunkhouser@verizon.net>, "Greenaway, Tom" <thomas.greenaway@gmail.com>, "Martin, Carol" <carolbmartin@verizon.net>, "Steinberg, Bill" <billsteinberg55@gmail.com>, "Watkins, Dave" <dwatkins@pavonix.com>, "Wolin, Gil" <gil@wolinaviation.com>
Cc: "Grieco, Ellen" <Ellen_Grieco@wayland.k12.ma.us>, "Fletcher, Barb" <Barb_Fletcher@wayland.k12.ma.us>, "Bouchard, Donna" <Donna_Bouchard@wayland.k12.ma.us>, "Astley, Malcolm" <Malcolm_Astley@wayland.k12.ma.us>, "Downs, Jeanne" <Jeanne_Downs@wayland.k12.ma.us>, Wayland Selectmen <selectmen@wayland.ma.us>

To: Wayland Finance Committee
cc: Wayland School Committee, Wayland Board of Selectmen

I'm here tonight to speak for my neighbors – the ones who are struggling to make ends meet and do not have the luxury of volunteer time to get involved in Town politics: the young mother of a child with autism who can't afford a sitter; the lady who raised four lovely daughters all by herself, who is now too frail to go out at night; the dad who's working three jobs just to pay the bills.

Not everyone can afford to own two – or three – homes here in town. Some of us cannot afford three meals a day.

I speak for them.

I've heard you say repeatedly that the Finance Committee does not make the rules – it's up to the voters at Town Meeting to decide how and what to spend.

Legally, that may be true.

But morally, you – our appointed representatives – have an obligation to the elderly couple across the street, whose Social Security is their only source of income; to the 4% percent of Wayland residents who live at or below the Federal poverty line; and to the rest of us, who are one paycheck, one bad investment – or one missed heartbeat – away from being in their shoes.

Why do I say this?

For the first 35 years I lived in Wayland, I would simply open each Town Meeting Warrant, see what the FinCom recommended for each article, and – trusting that you would have my back – vote accordingly.

Like it or not, what you say, goes – for many, if not most, Wayland residents.

I urge you to do what you can to urge **all** departments – especially the School Committee – to take their budgets back to the drawing board, and to make compensatory cuts in spending to offset necessary contractual increases.

The recommended increase in the School Budget of 4.5% – on top of last year’s increase of 6% - is unfeasible, unsustainable, and, given how hard it will hit our most vulnerable citizens, morally wrong.

Thank you.

**Gail Shapiro,
West Plain Street**

Attachment 2

Fwd: fiscal responsibility

1 message

Thomas Greenaway <thomas.greenaway@gmail.com> Tue, Jan 20, 2015 at 1:58 PM
To: Nancy Funkhouser <nancyfunkhouser@verizon.net>, "Carol Martin (carolbmartin@verizon.net)" <carolbmartin@verizon.net>, Tom Abdella <tjabdella@gmail.com>, William Steinberg <billsteinberg55@gmail.com>, Dave Watkins <dwatkins@pavonix.com>, "gil@wolinaviation.com" <gil@wolinaviation.com>

----- Forwarded message -----

From: **Thomas Greenaway** <thomas.greenaway@gmail.com>
Date: Tue, Jan 20, 2015 at 1:58 PM
Subject: Re: fiscal responsibility
To: "Atamer, Ahmet" <ahmet.atamer@rbc.com>

Mr. Atamer:

Thanks for your email. We welcome any thoughts you have as to how we can provide the services demanded by residents in the most efficient way. We meet tonight at 7, and then again on the 26th, the 2nd, and the 9th as we finalize our budget recommendation for Town Meeting. I will share your email with the rest of the Committee as a public comment.

Tom

On Tue, Jan 20, 2015 at 12:41 PM, Atamer, Ahmet <ahmet.atamer@rbc.com> wrote:

Mr. Greenaway,

I moved to Wayland back in 2010 from Switzerland and thought I would be taxed less. I have seen a huge surge in my RE tax and I feel strongly the increases are unsustainable. I went to a party with my neighbors and friends living in Wayland and 7 out of 10 thought the time was approaching to move out due to the high cost of taxes. Being that I am in the Finance business I see that your committee has a lack of financial responsibility where I feel more increases will result on me putting my house up for sale. I would like to inform the public as well at the ridiculous taxes that households have to pay. To say that a large percentage goes to good schools is something I cannot agree with. Giving cost of living increases, high paying salaries to start and bonuses is not what the majority of citizens are receiving from their employers. These teachers will not leave if they do not get their bonuses. They are already getting paid ridiculous sums of money. I do not agree with your assessments on rate increases and the spending has got to stop. I would like to know who on the committee proposed to continue to raise our taxes for the last 2 years. Less than 2 years ago I was paying less Than \$2400 now I am paying \$3000. This is crazy. To raise our taxes because properties have gone up does not hold water. That increase in property does not go into the pocket of the landholder, it is a number that has been decided by an assessor. You cannot keep raising our taxes it is becoming unbearable. For people that do not have children attending The High school this is worthless. The city services are limited and I must say there is a limit to our patience. We need to have someone that understands what a dollar means vs. The nuts that believe that money grows on trees. I am deeply disappointed with the finance committee and want to be extra clear I do not support these raises at all. Instead I should get some Tax relief. I am concerned about the future of Wayland and your lack of financial irresponsibility.

Ahmet Atamer

VP Financial Advisor
RBC Wealth Management
75 State Street Suite 1701
Boston, MA 02109
ahmet.atamer@rbc.com
617-725-2425

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Attachment 3

(no subject)

1 message

alice boelter <boelter1@verizon.net>

Tue, Jan 20, 2015 at 8:58 PM

To: thomasgreenaway@gmail.com, nancyfunkhouser@verizon.net, Carol Martin <carolbmartin@verizon.net>, gtwol@comcast.net, d Watkins@pavonix.com, tjabdella@gmail.com, bills@saxeinvestments.com

As requested here are the remarks i delivered earlier this evening. Thank you for your consideration AND for all your hard work..

I implore you to address the unsustainable direction of Town spending. Capital projects may provide improved facilities. However, we need to tighten our belts, providing more preventive maintenance as well as more creative use of existing facilities before we think about more new construction. At the same time, we need to be sure that department operating budgets are realistic and account for every cost likely to be incurred for intended activities.

I am one of many voters in this town believing strongly in the importance of our school system to the long term health of our community. However, spending does not guarantee quality education. Some School Department programs are not carrying their weight and need closer inspection. For example, not all fee-based programs are truly self supporting. Why not and who pays the residual? Also, are the costs for School Department staff increases fully arrayed in the Department's budget or are some of these absorbed elsewhere? If the School Department budget doesn't cover them, is the Town expected to do so? When will we know these costs?

Wayland citizens rely on the Finance Committee to oversee the Town's financial affairs. We surely appreciate your wisdom in and dedication to this effort. However, we want assurance that you will put departments to rigorous testing before recommending approval of their proposed budgets. I urge you to direct School officials to provide better documentation of costs and accounting therefor before you consider the 4.5% increase which they currently propose in their FY16 budget.

I am personally offended that several School Committee members believe Wayland voters support their schools so much that they do not care about cost. Many of us value education but we also value sustainable spending. When we see numbers that do not add up or we find accounts in arrears, we want explanations and corrections before we blindly vote for increased spending. Please send the School Department back to refine the Superintendent's recommended budget before you begin to review it.

Thank you.

Alice Boelter

Lake Shore Drive

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Attachment 4

WAYLAND PUBLIC SCHOOLS
Wayland, Massachusetts 01778

**Regular Meeting/Joint Meeting with FinCom in
Senior Center
School Committee Room**

Tuesday – 7:00 P.M.

January 20, 2015

AGENDA - Revised

Est. Time

7:00

1. Comments & Written Statements from the Public – SC Room

7:15

2. Financial Matters

- (a) Presentation and Discussion with Finance Committee regarding School Committee's Recommended FY16 Operating Budget in Senior Center

8:15

Return to School Committee Room

8:20

3. Financial Matters (continued)

- (a) Review of the FY15 Q2 Financial Report
(b) Discussion & Approval of Alternate Funding Plan for Claypit Hill Windows & Doors
(c) Vote to Approve a Contract Award to WhiteWater, Inc. for the Operations & Management Services for the WHS Wastewater Treatment Plant

9:00

4. Educational Matters

- (a) Superintendent's Report
(b) Student's Report
(c) Technology Spotlight
(d) Discussion of Future Agenda Topics and Schedule of Meetings (including School Start Times, Concussions & Youth Athletics, Minuteman Warrant, Electronic Posting of WSC Documentation, and Follow-up from School Committee Summit)

9:45

5. Consent Agenda

- (a) Approval of Accounts Payables & Payroll Warrants
(b) Approval of Minutes
- Regular Session of December 1, 2014
 - Regular Session of December 5, 2014

9:50

6. Comments from the Public

10:05

7. Executive Session

- (a) Approval of Minutes
- Executive Session of January 5, 2015
 - Executive Session of January 12, 2015
 - Executive Session of January 15, 2015

10:15

8. Adjournment

"The listing of matters are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law."

School Committee FY16 Budget Process School Budget Maximum and Additional Work to be Done

School Budget Maximum

Subject to Potential Adjustment to Mitigate FY16 Appropriation

Budget	\$
Superintendent's Recommended Budget (Majority vote of SC)	\$37,010,979
Superintendent's Recommended Budget plus \$32,323 for additional 4 FTE Health & Wellness K-12 Dept. Chair	\$37,043,302 (One member)
Limit FY16 budget to 3.5% increase over FY15 appropriated budget	\$36,673,204 (One member)

Breakdown of Increases over FY15 Appropriation

Category	%	\$
Personnel	1.0%	\$400,000
Materials	0.0%	\$000,000
Travel	1.1%	\$300,000
Utilities	0.4%	\$147,677
Professional Services	0.0%	\$000,000
Other	0.0%	\$000,000
Total	2.5%	\$847,677

- ### A. Discussion of Potential Budget Adjustments
- › Indirect Costs allocated to revolving accounts (starting with BASE)
 - › Revolving accounts' funds (e.g. instrumental music, building use, enrichment, etc.)
 - › Existing fees (transportation, instrumental music and athletic), including athletic fee cap
 - › New fees (extra-curricular)
 - › Alumni Innovation Fund
 - › Lauren Dunne Astley Memorial Fund
 - › Sharing H&W Coordinator Position with Lincoln-Sudbury
 - › Reduced utilization rates for electricity from ESCO projects
 - › Benefits analysis
 - › Reduce costs associated with custodial services
 - › Grant writer
 - › Budget corrections, including cost of SPED review
 - › Circuit Breaker funds

Proposed Solar Arrays on Wayland Lands & Buildings

- LOI with Ameresco signed June 2014 to evaluate potential sites
- Ameresco to provide preliminary estimated savings, based on current proposed projects
- 4 sites passed: DPW bldg; Middle School canopies; HS canopies, Town offices canopies
 - 6 other sites considered & rejected
- Project structure:
 - No capital or ongoing costs required of Town
 - Ameresco builds, finances, & owns solar arrays on licensed Town Property
 - Ameresco sells solar power to Town under 20 yr. Power Purchase Agreement
 - Town sells power to utility for billing credits – creating net savings
 - Town Meeting vote required on PPA & license.
- Town committees & staff review & approving final designs
- Wayland will hire owners rep to review contract and designs
- Ameresco has strong solar track record

Wayland Energy Initiatives Advisory Committee

1

Ameresco

Solar PV Presentation for the
Finance Committee
Town of Wayland, MA

January 20, 2015



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Project Contract & Benefits to the Town of Wayland

- Power Purchase Agreement (PPA)
 - Contracted power purchase price (\$/kWh) for 20 year term
 - Per PPA, the Town of Wayland is the only off taker of the electricity produced by the solar PV system(s)
 - Town is obligated by the PPA to pay Ameresco the contracted value for the electricity delivered

- Benefits/ Revenue to the Town of Wayland
 - **Annual Tax Payment:** Guaranteed annual tax revenue paid by Ameresco
 - Tax liability for the solar PV system is a structured tax agreement as approved by the Town of Wayland Tax Assessor and by Town Meeting
 - **Electricity Savings:** Difference between contracted PPA rate and net metering credit provided by NSTAR
 - Current NSTAR Net Metering Credit Value: ~\$0.277/kWh (B-5 Rate)
 - Ameresco to propose PPA rate, likely in the range of \$0.10- \$0.14/kWh for all four (4) projects
 - Estimated average annual electricity savings over 20 year contract: \$200,000- \$250,000

ameresco.com



Town of Wayland Sites Evaluation

Site	Notes	Questions	Project Status
Sites INCLUDED in project scope			
New DPW Facility	• Large metal roof • Roof structure good	• Protection from roof leaks	• Use S-5 clamps
Town Offices Parking Lot	• Large parking area	• Potential flood plain issues • Plowing and snow safety	• Design with L- shape canopy
Middle School Canopy	• Limited tree shading • Resiliency design	• Plowing and snow safety	• Design with L-shape canopy
HS Canopy	• Large open parking area	• Plow and snow safety	• Design with L-shape canopy
Sites considered and eliminated from project scope			
Old DPW Facility Parking	• Flat land	• Trees shading • Town alternative land uses	• Eliminated per Town
Happy Hollow Well	• Under utilized land	• Tree clearing Required • Board of Health concern	• Eliminated per Town
HS Leach Field	• Open, unused field	• Set backs from leach field • Adjacent to HS baseball field	• Eliminated per town
HS Roof	• Flat roof	• Shading: roof units & trees	• Failed shading review
Middle School	• Flat roof, with few roof to obstructions	• Insufficient structural reserve roof capacity	• Failed structural review
Landfill	• Under utilized land	• Steep slopes • Few flat areas	• Eliminated due to topography

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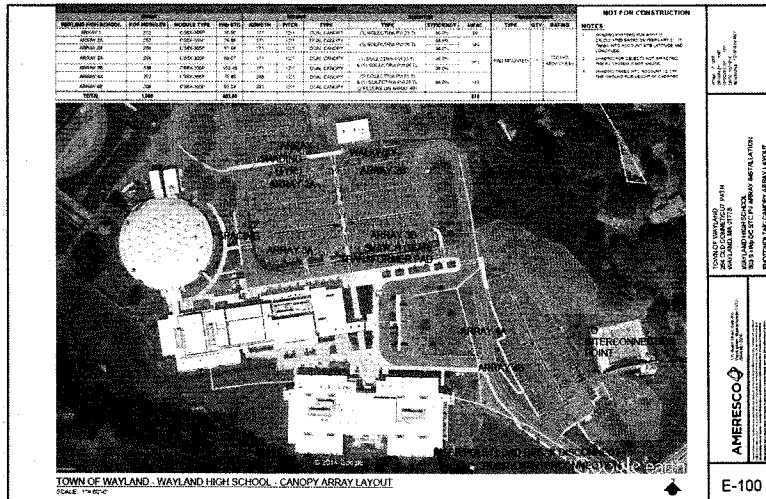
Preliminary Project Scope

Wayland Solar PV: Proposed Sites				
Site	Install Type	Tilt Angle	System Capacity (kW_DC)	Estimated First Year Production (kWh)
DPW Facility	Metal roof	5	223.82	261,601
Town Offices Carport	Elevated Canopy	12/1	228.75	273,928
Middle School Carport	Elevated Canopy	12/1	240.34	289,675
High School Carport	Elevated Canopy	12/1	598.41	720,485
Total			1,232.81	1,545,689

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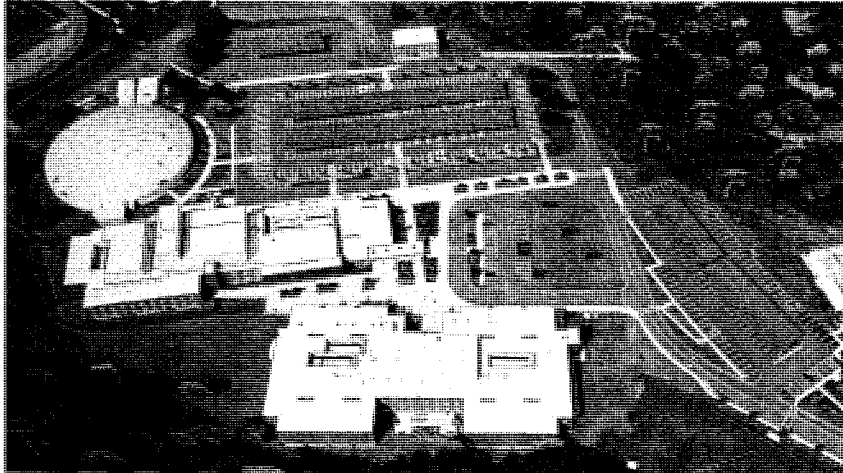
Wayland High School Carport: 598.41 kW_DC



ameresco.com



Wayland High School Carport: 3D Renderings

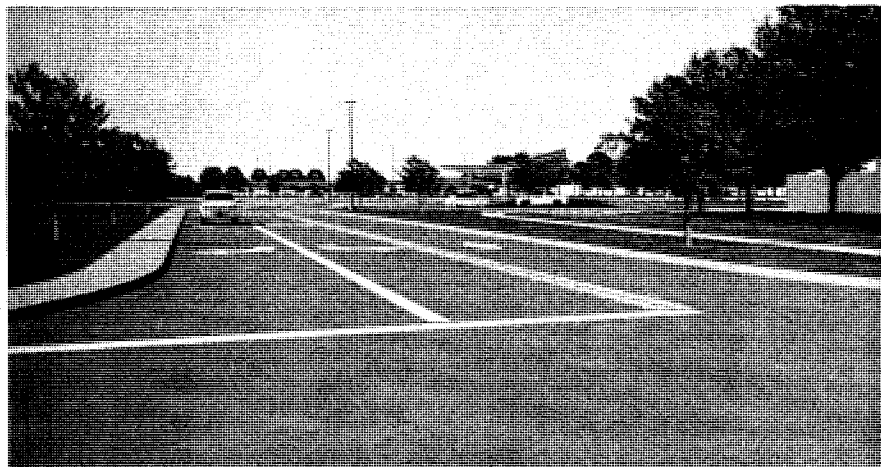


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7

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Wayland High School Carport: 3D Renderings

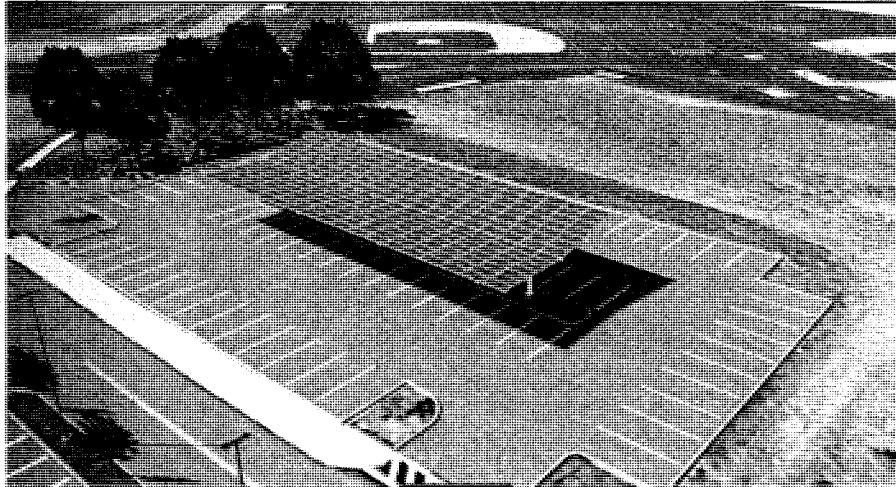


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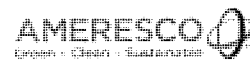
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Wayland High School Carport: 3D Renderings



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9



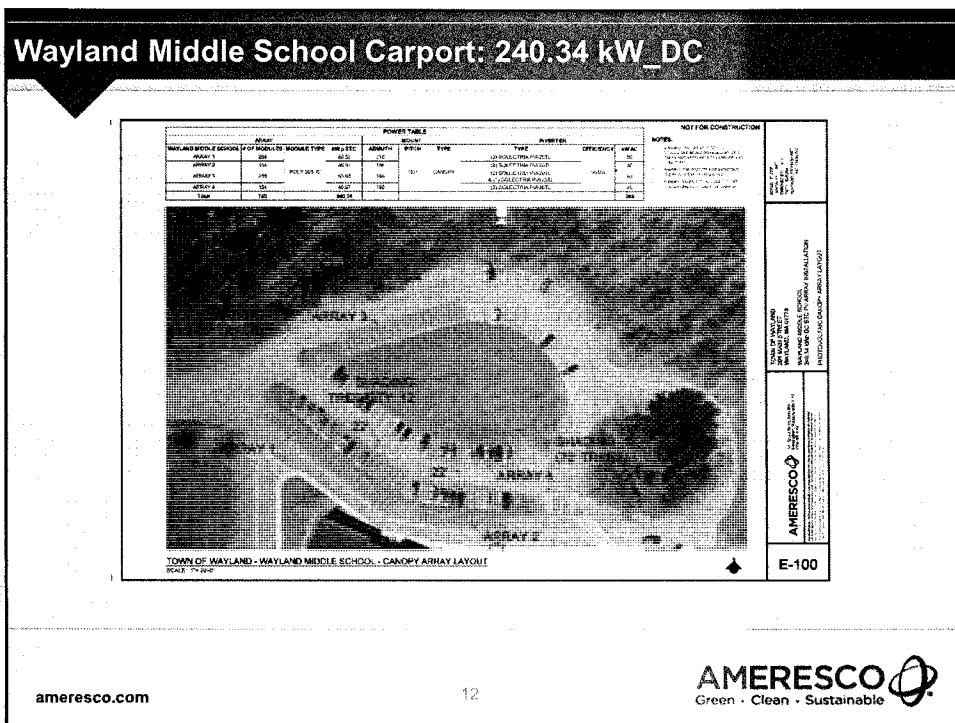
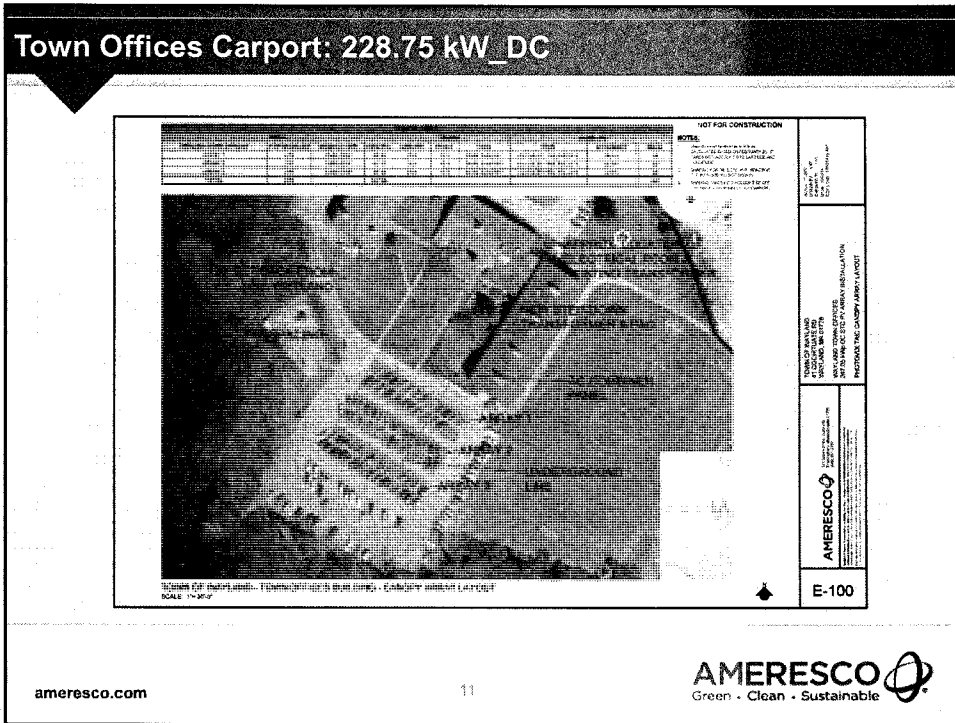
Wayland High School Carport: 3D Renderings



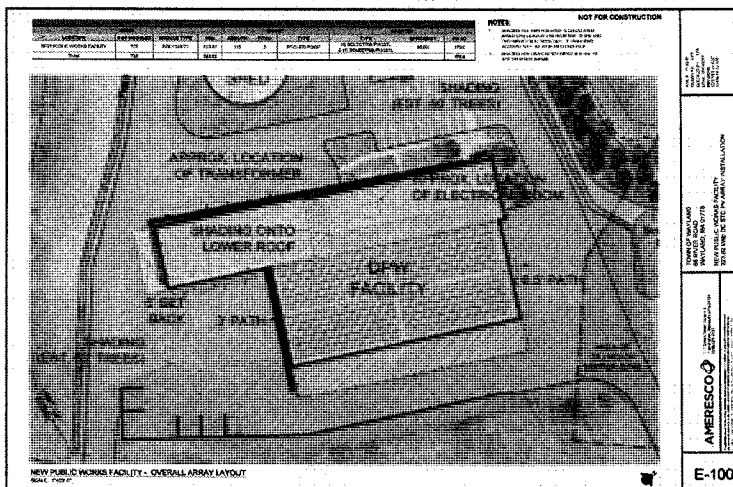
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10





DPW Facility: 223.82 kW_DC



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13



Proposed Schedule

- 30% Design and Interconnection Application Finished (Ameresco): *Jan 2015*
- PPA and Lease Agreement Negotiated (Ameresco & Town): *Jan- Mar 2015*
- Warrant Article Submittal for Town Meeting *January 2015*
- Committee & Boards Approvals *March 2015*
- Town Meeting PPA / Property Tax Approval (Town): *April 2015*
- PPA Execution (Ameresco and Town): *April 2015*
- Start of Construction: *June 2015*
- Commercial Operation: *September 2015*

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Discussion



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Attachment 6

documents for FinCom meeting 1/20

1 message

Dowd, Lynn <LDowd@wayland.ma.us>

Sun, Jan 18, 2015 at 5:38 PM

To: "Tom Greenaway (thomas.greenaway@gmail.com)" <thomas.greenaway@gmail.com>, "Nancy Funkhouser (nancyfunkhouser@verizon.net)" <nancyfunkhouser@verizon.net>, "Carol Martin (carolbmartin@verizon.net) (carolbmartin@verizon.net)" <carolbmartin@verizon.net>, "gtwolin@comcast.net" <gtwolin@comcast.net>, "Bill Steinberg (bills@saxeinvestments.com)" <bills@saxeinvestments.com>, "Dave Watkins (dwatkins@pavonix.com)" <dwatkins@pavonix.com>, "Tom Abdella (tjabdella@gmail.com)" <tjabdella@gmail.com>
Cc: "Balmer, Nan" <nbalmer@wayland.ma.us>, "Keveny, Brian" <bkeveny@wayland.ma.us>, "Joseph Karbowski (duggan5152@verizon.net)" <duggan5152@verizon.net>, "betsy_meindl@wayland.k12.ma.us" <betsy_meindl@wayland.k12.ma.us>

Dear Members of the Finance Committee,

Thank you for rescheduling our department budget hearing for your 1/20 meeting. I am attaching documents that I hope will clarify the FY 2016 issue that we need to resolve about substance abuse prevention funding, as it is hampering our efforts to run an effective prevention program in the current fiscal year.

Attached is a budget summary that shows Youth & Family Service (aka Youth Services), WaylandCares, and the Drug Free Communities grant budgets as proposed for 2016. I have also included a memo in a timeline format that shows how the administrative and financial issues for WaylandCares have unfolded over the past year. A third document was made available to voters at the 2014 Town Meeting by the petitioners for Article 5, which I believe speaks to their intent to fund an ongoing prevention program within my department, rather than a one-time appropriation.

Thank you for your time and consideration. I look forward to talking with you on Tuesday evening.

Lynn

Lynn Dowd, Psy.D.

Director

Wayland Youth & Family Services

Wayland Town Building

41 Cochituate Road

Wayland, MA 01778

[508-358-4293](tel:508-358-4293)

[508-358-3627](tel:508-358-3627) (fax)

3 attachments



Budget summary 2012 to 2016 Youth Services WaylandCares plus grant 1 18 15.xlsx

15K



memo to FinCom 1 18 15.doc

27K



Information on Article 5.pdf

46K

MEMORANDUM

TO: Finance Committee

FROM: Lynn Dowd, Director, Youth and Family Services

DATE: January 18, 2015

SUBJECT: FY 2016 appropriation for Youth Services/WaylandCares

The following is a timeline of events affecting the proposed budget for Youth Services and for the substance abuse prevention program known as WaylandCares:

FY 2004 – FY 2013: Wayland was the recipient of grants that funded staff and programming for substance abuse prevention on a community wide level (WaylandCares). Wayland Public Schools was the fiscal agent for these grants. The most recent was the federal Drug Free Communities grant (DFC), Years 1 through 5. An application for federal funding under the DFC program in FY 2014 was not awarded.

February, 2014: In response to a petitioners' article for Annual Town Meeting which requested funding for the continuation of prevention programming on a smaller scale under the department of Youth and Family Services, the Personnel Board approved a regular position of Prevention Specialist.

March, 2014: On behalf of WaylandCares, Betsy Meindl submitted an application for funding under the federal Drug Free Communities Support Program Grant for federal FY 2015.

April, 2014: The petitioners' article was approved at Town Meeting. The appropriation was \$88,400, and the program was situated in the Youth Services Department. The article stipulated that if grant funding was received, the amount of the appropriation would be reduced by \$24,300.

July, 2014: The Prevention Specialist position was posted. Applicants were screened and interviewed from July through September, but no suitable candidate was found.

September 19, 2014: Notification was received of a grant award for \$125,000 for Year 6 of the DFC grant, for the federal fiscal year 2015. We expanded the position of Prevention Specialist to 30 hours per week, with the additional 9 hours per week paid for through the grant, and re-posted it. Wayland Public Schools remains the fiscal agent. Betsy Meindl agreed to take on the role of Acting Program Director/Prevention Specialist in a reduced capacity in order to meet the requirements of the grant.

October 30, 2104: Youth Services' FY 2016 budget was submitted, including the amount of WaylandCares funding that had been appropriated for FY 2015. This was based on my understanding that the intent of the Town Meeting article, and of the Town Meeting, was to fund an ongoing substance abuse program, rather than simply funding it for one year.

December 1, 2014: A second interview with a highly qualified candidate for Prevention Specialist was held. The interview committee requested that John Senchyshyn make an offer. The increased hours and the Town funding were attractive to this candidate.

December 3, 2014: I became aware that the WaylandCares funding was not included in my FY 2016 budget as submitted. The offer to the candidate was put on hold due to the uncertainty of funding 21 hours/week of the salary after 6/30/15. If the Town will not appropriate the funds to cover the 21 hours/week, our Prevention Specialist is left with 9 hours per week as of 7/1/15, an inadequate amount to attract a candidate or run an effective program.

January 20, 2015: We come before you to request that the amounts for the salary for 21 hours/week of the Prevention Specialist (\$39,200) and the stipend for the High School Youth Advisor (\$5,000) be included in the Youth Services budget for FY 2016. We are fortunate that the DFC grant is available to cover the health insurance for the Prevention Specialist, as well as all other program costs for WaylandCares. This exceeds the \$24,300 reduction stipulated in the petitioners' article.

Expenditures from WaylandCares FY 2015 appropriation to date: \$2,450 of the High School Youth Advisor stipend and \$200 for a membership to CADCA, an agency that provides technical assistance and training to substance abuse prevention coalitions.

Expenditures and commitments from the DFC grant to date: \$2,177.49 for reimbursement for expenses incurred by 2 attendees at a required grantee conference (3 days, Washington, DC); and \$2012.50 for the Acting Project Director's time from 10/1/14.

Wayland Youth & Family Services Budget

Categories	2012 app	2012 exp	2013 app	2013 exp	2014 app	2014 exp	2015 Y&FS app	2015 WaylandCares App*	2015 Combined	2016 Y&FS app	2016 WaylandCares app	2016 total requested appropriation	2016 DFC budget*
Salaries	151,014	151,012.99	153,350	153,348.85	156,285	157,401.08	159,653	59,500	219,153	160,853	44,200	205,053	50,095
Operating Expenses													
Contractual	1,850	431.78	850	673.83	850	877.33	850	4,000	4,850	850	0	850	20,000
Training and	2,000	1,537.89	2,000	1,931.00	2,000	1,856.90	2,000	4,300	6,300	2,000	0	2,000	24,787
Supplies and	975	1,022.20	975	1,041.61	975	907.01	1,225	300	1,525	1,225	0	1,225	9,521
Total Operating Expenses	4,825	2,991.87	3,825	3,646.44	3,825	3,641.24	4,075	8,600	12,675	4,075	0	4,075	54,308
Fringe								20,300	20,300				20,597
Total WYFS	155,839	154,004.86	157,175	156,995.29	160,110	161,042.32	163,728	88,400	252,128	164,928	44,200	209,128	125,000

*** The FY 2015 WaylandCares appropriation was through a separate article**

Salaries under this article included:

Prevention Specialist	36,000
High School Youth Advisor	5,000
Adjustments to current Y&FS staff salaries	18,500
	59,500

Fringe benefits were included in the WaylandCares appropriation since that amount would not have been included in the omnibus budget DFC grant reimbursement for grant-related fringe benefits include healthcare expense for director/prevention specialist

**This represents the DFC 2016 budget as proposed only. It has not yet received grantor approval.*

Information on Article 5: Funds for Youth Substance Abuse Prevention

What is Wayland Doing to Prevent Youth Substance Abuse?

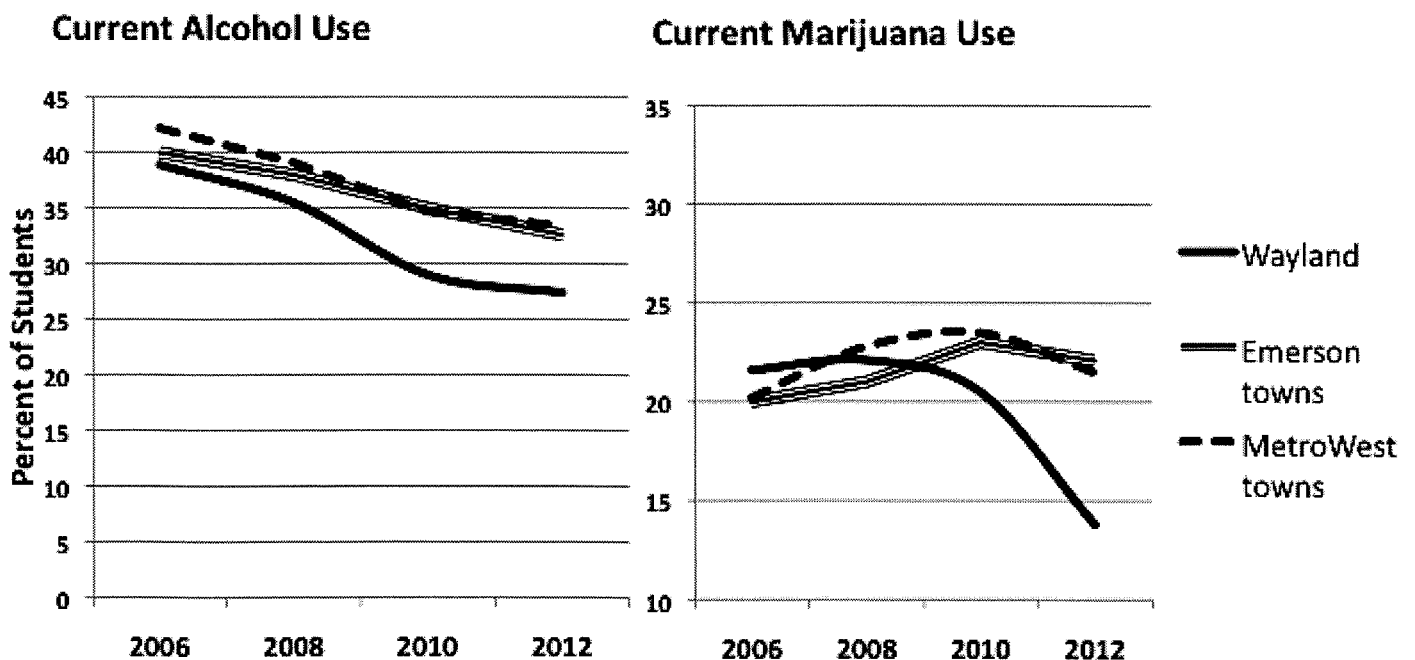
WaylandCares is our active, committed community coalition to prevent youth substance abuse. Wayland has long been a leader in prevention efforts, as the first chapter of Students Against Drunk Driving (SADD) was founded here in 1981. Starting in 2005, Wayland has had grant funding for prevention professionals, notably through the federal Drug Free Communities Support Program. Last year over 40 town staff and volunteers were involved in prevention programs, including school personnel, police, clergy, students and parents. But federal funding wasn't renewed, and no town funds were voted last year. WaylandCares lost its director in September 2013 and program coordinator in March 2014, and now has no prevention staff to provide leadership, training, support and programs.

Underage Drinking and Substance Abuse Affects Us All

The developing teenage brain is more vulnerable to harm, and teens are more likely to develop problems from drinking and substance abuse. This can result in permanent and profound effects on cognition and behavior. Youth substance use causes traffic accidents and crime. It's not just a school problem; it's a public safety problem that increases costs for every taxpayer, for police, fire/rescue, schools and health care. In Wayland, 1 in 4 high school students drank alcohol in the past 30 days - 38% of seniors drank, and 22% of them binged (5 or more drinks in a row). 1 in 7 students smoked marijuana. These figures come from the MetroWest Adolescent Health Survey, a reliable and nationally accepted tool, locally administered and independently processed.

WaylandCares is Making a Difference

Before hiring professional coalition prevention staff, Wayland High School's usage rates were similar to nearby towns. By 2012 rates had dropped significantly lower - **as much as 50% lower**. Since 2006 Wayland has seen a 30% drop in drinking and a 36% drop in marijuana use.



Source: 2012 MetroWest Adolescent Health Survey

It's a Sound Investment

Article 5 will increase Wayland Youth and Family Services' (WY&FS) budget and staffing, to assume the leadership and community programs of WaylandCares. This existing town department already provides prevention and other services to Wayland families. The Youth Advisory Committee, which oversees WY&FS, approved the approach behind Article 5. It will add a new part-time prevention specialist position so the department can coordinate a comprehensive prevention effort that includes community-wide AND individual interventions. The total budget request for this program is \$88,400.

With this funding, the coalition will continue programs including:

- Social norms marketing and social media campaigns
- Parent education and discussion groups
- Community forums and presentations
- Student education, coordination with curriculum initiatives, and student leadership programs
- Coordination with law enforcement on best practices for prevention
- Collaboration with various Town departments and boards to establish and/or change local laws, regulations, policies and procedures

Frequently Asked Questions

How do we know our youth usage rates? Is the data reliable? Our Wayland youth usage rates come from the Metrowest Adolescent Health Survey, administered to all students at Wayland High School and Wayland Middle School every two years according to a strict protocol and processed by a third party expert. It's based on a national standard developed by the Centers for Disease Control and the U. of Michigan and used since 1990. Studies by Johns Hopkins and others show it to be reliable and accurate. The survey is independently processed.

Why isn't WaylandCares part of the school department? Many school staff are involved in prevention efforts, but youth substance abuse is not just a school problem. Research shows the most effective approach is environmental and community-based, which goes beyond school policy and students to zoning and bylaws, enforcement, and community norms and attitudes. Very few Massachusetts towns include prevention coalitions in the school department.

Can't WaylandCares be funded another way? Though Wayland has received private foundation and federal funding for the past eight years, these grants were designed to build community organizations and transition to local funding, so additional federal funding will be difficult to obtain (though we will continue to apply). There's no volunteer organization in Wayland with the capacity to commit to this level of annual funding.

Can volunteers replace professional prevention staff? Volunteers are unlikely to offer the expertise and time commitment needed to produce the results Wayland has seen.

Who will be responsible for WaylandCares? This article would give that responsibility to Wayland Youth and Family Services. The Youth Advisory Committee and the Board of Selectmen already oversee this department. The WaylandCares Executive Committee, which includes the Chief of Police, the Superintendent of Schools, the Director of Health and others, would continue to provide guidance and coordination.

What will happen if this budget request is not approved? Without an appropriation, WaylandCares would revert to a volunteer-only organization with no funds for community-level programming and no professional staff. Wayland will not have the prevention expertise needed to guide, advise, and coordinate strategies that have proven to be effective in reducing youth substance use rates over the past eight years.

Attachment 7

public comment - Jan. 20, 2015

1 message

Linda Segal <lmlsegal@comcast.net>

Wed, Jan 21, 2015 at 11:04 AM

To: Thomas.greenaway@gmail.com, Nancy Funkhouser <nancyfunkhouser@verizon.net>, carolbmartin@verizon.net, bills@saxeinvestments.com, Gil Wolin <Gtwolin@comcast.net>, tjabdella@gmail.com, David Watkins <dave@pavonix.com>, Brian Keveny <bkeveny@wayland.ma.us>

Cc: Ellen Grieco <Ellen_Grieco@wayland.k12.ma.us>, Barb Fletcher <barb_fletcher@wayland.k12.ma.us>, Malcolm Astley <Malcolm_Astley@wayland.k12.ma.us>, Donna Bouchard <Donna_Bouchard@wayland.k12.ma.us>, Jeanne Downs <Jeanne_Downs@wayland.k12.ma.us>, "Dr. Paul Stein" <paul_stein@wayland.k12.ma.us>, Brad_Crozier@wayland.k12.ma.us, Susan_Bottan@wayland.k12.ma.us, "Linda L. Segal" <lmlsegal@comcast.net>

Good morning, Finance Committee members.

Please add this email and attachment to the written record of your Jan. 20, 2015 meeting.

They follow my personal thoughts offered during the second public comment segment, after your meeting with the School Committee.

Attached is a narrative explaining the FY07 ad hoc budget advisory committee, which I had described to the School Committee at its Dec. 29 meeting. There was a similar FY10 ad hoc committee, but that group stopped meeting in January 2009.

Resuming a collaborative approach seems ripe for consideration.

After last night's meeting, I quickly reviewed prior budget guideline Memos and Finance Committee Reports and with the exception of FY14, it appears the Finance Department's consistent budget guideline had been "level-funded" over the past decade until this year, as follows:

FY16 level services

FY15 level funded

FY14 level services, with 10% reduction option

FY13 level funded

FY12 level funded

FY11 level funded

FY10 level funded

FY09 level funded

FY08 level funded

FY07 level funded, with 8% reduction option

FY06 level funded

If there are any unintended errors in my compilation above, please let me know.

It is my personal view that taxpayer willingness to correct the 2008 mistake to “close” Loker School was not intended to somehow signal implicit support for other spending increases, e.g. FY16 “level services” budgets, program mission creep, adding FTEs, overreliance on free cash, etc.

An understanding of budget drivers and other increases looming in FY17 (town and schools) is needed in your FY16 budget planning process.

Thank you for all your efforts on behalf of our community.

Regards,

Linda



FY07adhocbudgetadvisorydescribed.PDF

87K

MISSION STATEMENT

The mission of the Wayland Finance Committee is to define a financial strategy for the Town and to use this strategy as the basis for recommending to the Town a fiscally responsible operating and capital-spending plan. The Finance Committee seeks to balance the demand for services against the ability of residents with a broad range of financial situations to afford these services.

FINANCIAL STRATEGY

The Finance Committee's strategy is to recommend the following: 1) maintenance of quality Town services supplied by an efficient workforce, 2) continued infrastructure investment via a capital spending plan, and 3) preservation of Free Cash.

BUDGET PROCESS

→ In the spring of 2005, the Finance Committee and the Selectmen formed the FY2007 Ad Hoc Budget Advisory Committee (Ad Hoc). Ad Hoc's role was to identify savings and/or revenue enhancements to reduce an expected FY2007 budget shortfall. The School Committee was invited to join the effort. The three voting members were the chairs of the Selectmen, Finance and School Committees. The Town Administer, Assistant Town Administrator, the Finance Director and the School Superintendent assisted as ex officio members.

The Ad Hoc identified over forty cost savings initiatives. These initiatives were researched by ex officio members and town staff during the summer and fall. Significant items discussed included:

- reopening the final year of the FY2005-FY2007 contract for salaries and fringe benefits,
- researching options to membership in the Middlesex County Retirement System,
- reviewing medical insurance options for current and retired employees,
- energy audits,
- soliciting employee cost savings suggestions,
- sale of town owned land,
- reorganizing and consolidating municipal and school functions,
- aggressive unpaid tax collection,
- increasing various school and town fees,
- closing the town pool.

At meetings held in late November and December, the Ad Hoc voted recommendations that were estimated to generate \$400,000 in one time revenues and \$247,000 in recurring expense reductions. The results of the Ad Hoc effort were presented at a Selectmen's meeting January 3, 2006. These recommendations were adopted by the Finance Committee and resulted in a \$647,000 reduction to the Budget Guideline shortfall issued in October of 2005.

Concurrent with the Ad Hoc effort, work on the proposed budget for FY2007 began in September, 2005. After reviewing various budget scenarios based on probable revenue and expense changes and the economic challenges facing the town in the upcoming fiscal year, the Finance Committee issued FY2007 Budget Guidelines on October 11, 2005. The guidelines anticipated an operating budget shortfall (expenses exceeding revenues) of \$2.975 million and an infusion to free cash of \$325,000 for a total shortfall of \$3.3 million. Departments were instructed to compile a budget that assumed:

1/20/15

Ad Hoc Budget Advisory Committee

- ^A FY 06, Ad Hoc Committee identified recurring and one-time benefits of nearly \$2.8 million.
- FY 10, Committee has been re-formed and is meeting regularly to explore and implement additional saving and efficiency opportunities.

Attachment 8

Fwd: New Budget

1 message

Thomas Greenaway <thomas.greenaway@gmail.com>

Tue, Jan 20, 2015 at 11:52 AM

To: "Carol Martin (carolbmartin@verizon.net)" <carolbmartin@verizon.net>, Nancy Funkhouser <nancyfunkhouser@verizon.net>, Tom Abdella <tjabdella@gmail.com>, William Steinberg <billsteinberg55@gmail.com>, Dave Watkins <dwatkins@pavonix.com>, Gil Wolin <gtwol@comcast.net>

----- Forwarded message -----

From: <Mballm@aol.com>

Date: Tue, Jan 20, 2015 at 11:39 AM

Subject: New Budget

To: thomas.greenaway@gmail.com

Mr. Chairman:

When the School Committee decides to provide every High School and Middle School student with a town paid for computer, without any intention of comparably reducing staff (and I believe staff should come ahead of technology in education), they clearly indicate a lack of concern for our taxes - really a total disregard. Why should overtaxed Wayland be leading the way in a technology initiative? Moreover, wouldn't Wayland be a better model for parents buying the computers (as they do it anyway), and a public charitable drive for funds to provide computers to the few who actually need assistance? Technology has been a clear and obvious over-spend for years in the Wayland school department. There is no evidence to support the benefits of this program and even if there were, Wayland is not in a financial position to provide the data.

Further, I have heard that in past years, the School Committee has allowed vast year end spending to deplete "excess" funds in order to avoid having the next year's budget reduced. Spending for items that were not deemed needed. These funds should have been returned to the taxpayers! This disregard for the taxpayers' best interests alone deserves your attention.

We have lived in Wayland for 15 years now. In that period, after accounting for home improvements, we have seen our taxes at least double while our property value has remained the same or lower. I sincerely doubt that our School Committee can offer any evidence to support the hope that our students have actually benefited from their above-and-beyond spending approach. Clearly, each and every family in Wayland's long term financial welfare and security has been negatively impacted by the effect of high taxes on our property values.

I strongly request your Committee to oppose **any** increase in spending by the School Committee.

Steve Glovsky

Attachment 9

Fwd: Public Comment for Tonight's FinCom Meeting

1 message

Thomas Greenaway <thomas.greenaway@gmail.com>

Tue, Jan 20, 2015 at 5:06 PM

To: "Carol Martin (carolbmartin@verizon.net)" <carolbmartin@verizon.net>, William Steinberg <billsteinberg55@gmail.com>, "gil@wolinaviation.com" <gil@wolinaviation.com>, Dave Watkins <dwatkins@pavonix.com>, Nancy Funkhouser <nancyfunkhouser@verizon.net>, Tom Abdella <tjabdella@gmail.com>

----- Forwarded message -----

From: <donnafromwa@cs.com>

Date: Tue, Jan 20, 2015 at 4:30 PM

Subject: Public Comment for Tonight's FinCom Meeting

To: thomas.greenaway@gmail.com, nancyfunkhouser@verizon.net

Hi Tom and Nancy,

I am unable to attend the full meeting of the Finance Committee tonight since I am participating in the School Committee meeting. I would like to offer public comment to be read into the public record. I am expressing my personal opinion, and my opinion does not necessarily represent the opinion of the School Committee and the School Finance Subcommittee, of which I am a member.

I noted that the Finance Committee will address the "Unclassified" budget tonight. When addressing the "Unclassified" line item, it is my hope that you please consider two important issues.

1/ School employees likely represent more than 70% of what is included in "Unclassified" in terms of health insurance-related costs. I hope that you will join me in an effort to better understand how decisions made by the School Committee and school administration directly impact this line item. I believe we need to review... at a minimum... a three-year history of school employees and town employees (the total number in each category) receiving health insurance benefits annually, and the associated costs.

For example (I am using fictitious numbers here to make my point), if the schools decide to eliminate one teaching position, and the employee earned \$100,000, the schools could then divide that salary into three teaching aide positions, with each employee earning roughly \$33,000. The Finance Committee would note no change in the school budget after making this change because the school budget does not include benefits.

However, If all three aides receive full benefits packages, there is an impact to the overall cost to taxpayers that is not reflected in the school budget whatsoever. That impact is to the "Unclassified" budget line item. One teacher could trigger one benefits package. Three aides could trigger three benefits packages. The cost associated with this change would be "budget neutral" in terms of the school budget, but could triple the cost captured on the town side under "Unclassified." I hope you understand my concern and the need to analyze school and town enrollment in terms of health insurance benefits over a period of time.

2/ Last year, the Food Services revolving fund and The Children's Way revolving fund were unable to pay for the full cost of their associated health insurance benefits. In fact, Food Services was unable to pay for any of their health insurance benefits and the School Committee is still monitoring the situation to ensure that free cash is not impacted by a payment default.

I hope your discussion tonight also involves a commitment to the taxpayers that any money appropriated to "Unclassified" will only be used to pay for the health insurance benefits associated with the operating budget. Taxpayers need to be presented with an operating budget that clearly segregates the pension and health insurance obligations related to special revenue funds... the entities fully supported by user fees... to avoid an unintentional

taxpayer subsidy of Wayland's fee-based programs.

Thank you for your attention to these important issues as you deliberate about the "Unclassified" portion of the budget tonight.

Sincerely,

Donna Bouchard

Attachment 10

Fwd: School Budget

1 message

Thomas Greenaway <thomas.greenaway@gmail.com>

Tue, Jan 20, 2015 at 5:06 PM

To: "Carol Martin (carolbmartin@verizon.net)" <carolbmartin@verizon.net>, Nancy Funkhouser <nancyfunkhouser@verizon.net>, "gil@wolnaviation.com" <gil@wolnaviation.com>, Tom Abdella <tjabdella@gmail.com>, Dave Watkins <dwatkins@pavonix.com>, William Steinberg <billsteinberg55@gmail.com>

----- Forwarded message -----

From: **Joan McNamara** <joanmcnamara1@gmail.com>

Date: Tue, Jan 20, 2015 at 4:44 PM

Subject: School Budget

To: Ellen_Grieco@wayland.k12.ma.us, Barb_Fletcher@wayland.k12.ma.us, Donna_Bouchard@wayland.k12.ma.us, Malcolm_Astley@wayland.k12.ma.us, Jeanne_Downs@wayland.k12.ma.us, selectmen@wayland.ma.us, thomas.greenaway@gmail.com, nancyfunkhouser@verizon.net

School Committee,

Just a short note to let you know my "vote" as a 30 year resident of Wayland.

As a former university and high school teacher and current volunteer tutor/ mentor, I am firmly supportive of education at all levels and recognize the high quality provided by our town.

However, as a citizen, a homeowner, and a retired business executive (with multi-million dollar budgets and divisions with hundreds of managers/employees), I also am intensely aware of the critical need for fiscal responsibility and accountability. No business or entity can sustain itself without deep introspection, governance and honest review of past practices.

After observing many of the school budgets over the past years, I am convinced that now is the time to control the increases and, in fact, to reduce expenses. I do not support a level budget, let alone any increases.

I know I speak for many of my neighbors who also support financial sustainability and departmental accountability in our town. I look forward to seeing your initiatives to reduce the budgets for our schools in creative ways that maintain quality.

Thank you.

Joan McNamara

17 Coltsway
Wayland

Attachment 11

from neighbors, per their request

1 message

Linda Segal <lmlsegal@comcast.net>

Tue, Jan 20, 2015 at 4:19 PM

To: Ellen Grieco <Ellen_Grieco@wayland.k12.ma.us>, Barb Fletcher <barb_fletcher@wayland.k12.ma.us>, Malcolm Astley <Malcolm_Astley@wayland.k12.ma.us>, Donna Bouchard <Donna_Bouchard@wayland.k12.ma.us>, Jeanne Downs <Jeanne_Downs@wayland.k12.ma.us>, "Dr. Paul Stein" <paul_stein@wayland.k12.ma.us>, Brad_Crozier@wayland.k12.ma.us, Thomas.greenaway@gmail.com, Nancy Funkhouser <nancyfunkhouser@verizon.net>, carolbmartin@verizon.net, bills@saxeinvestments.com, Gil Wolin <Gtwolin@comcast.net>, tjabdella@gmail.com, David Watkins <dave@pavonix.com>, Brian Keveny <bkeveny@wayland.ma.us>

Cc: "Linda L. Segal" <lmlsegal@comcast.net>

From: Frank & Marilyn [mailto:fmsci@aol.com]**Sent:** Tuesday, January 20, 2015 11:02 AM**To:** lmlsegal@comcast.net**Subject:** Re: public comment

Dear Linda,

We definitely feel all the departments in town should be using greater fiscal constraints.

Please share our feelings with the various town committees.

Regards,

Frank & Marilyn Scimone

Attachment 12

Town budget

1 message

Constance Bean <cobean@comcast.net>

Tue, Jan 20, 2015 at 3:21 PM

To: tjabdella@gmail.com, dave@pavonix.com, thomas.greenway@gmail.com, nancyfunkhouser@verizon.net, carolbmartin@verizon.net, gtwolin@comcast.net, bills@investments.com

To the Finance Committee:

Many in Town have long felt that residents have been generous, overly so, in regard to the Wayland property taxes and the Wayland Town budget. At this time it would be hard to persuade us that giving Wayland more tax money is anything but foolhardy.

Despite protests from special interests, including the School Committee with its controversial budget practices, level spending should be the Finance Committee's decision.

Constance and Orville Bean

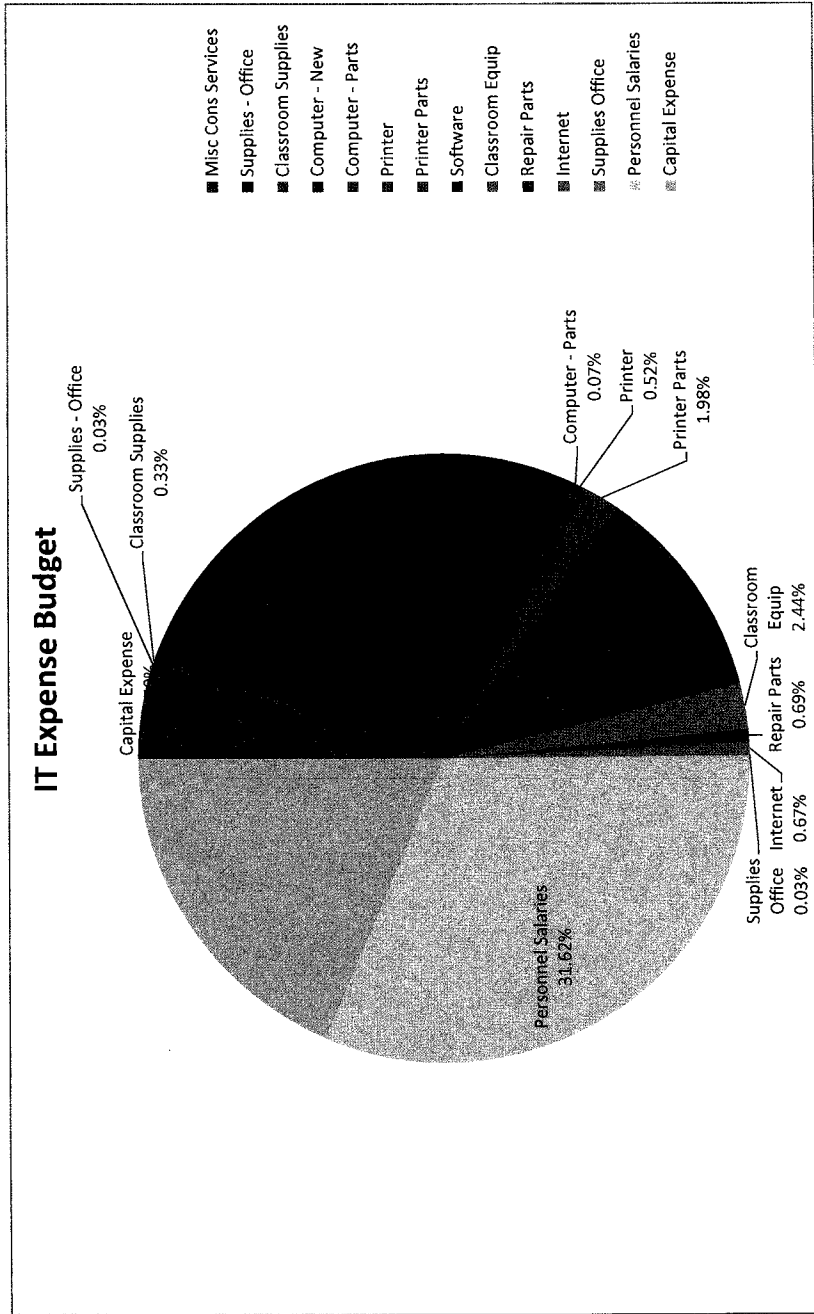
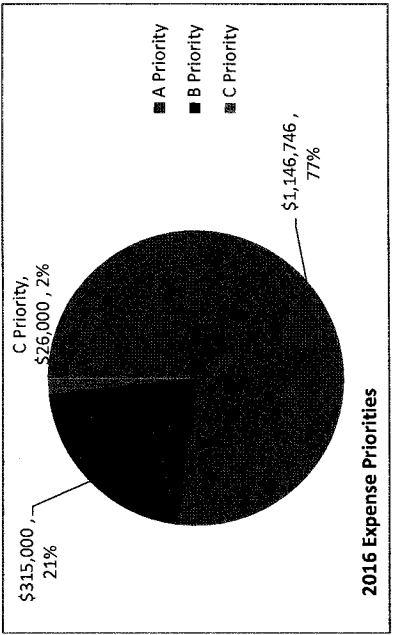
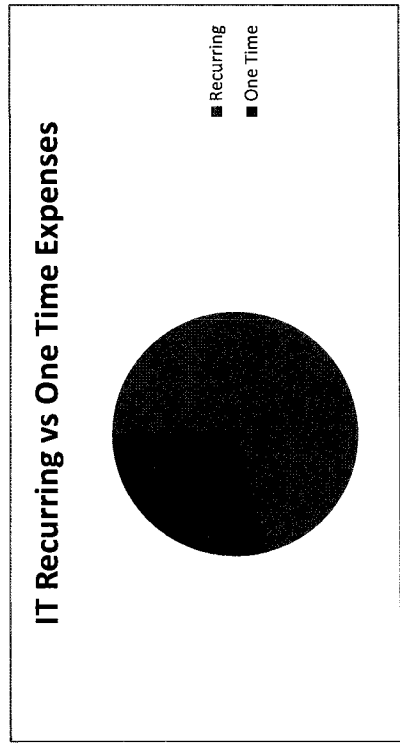
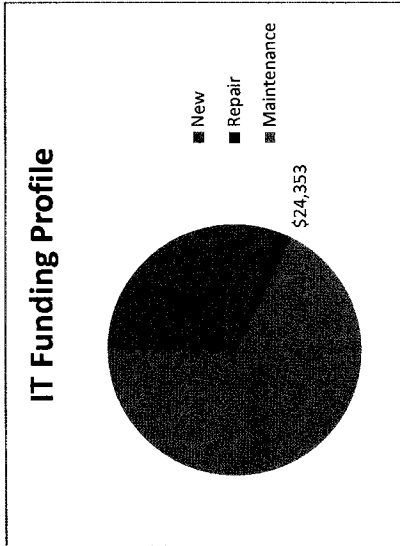
15 Timber Lane

Former member of the Board of Health

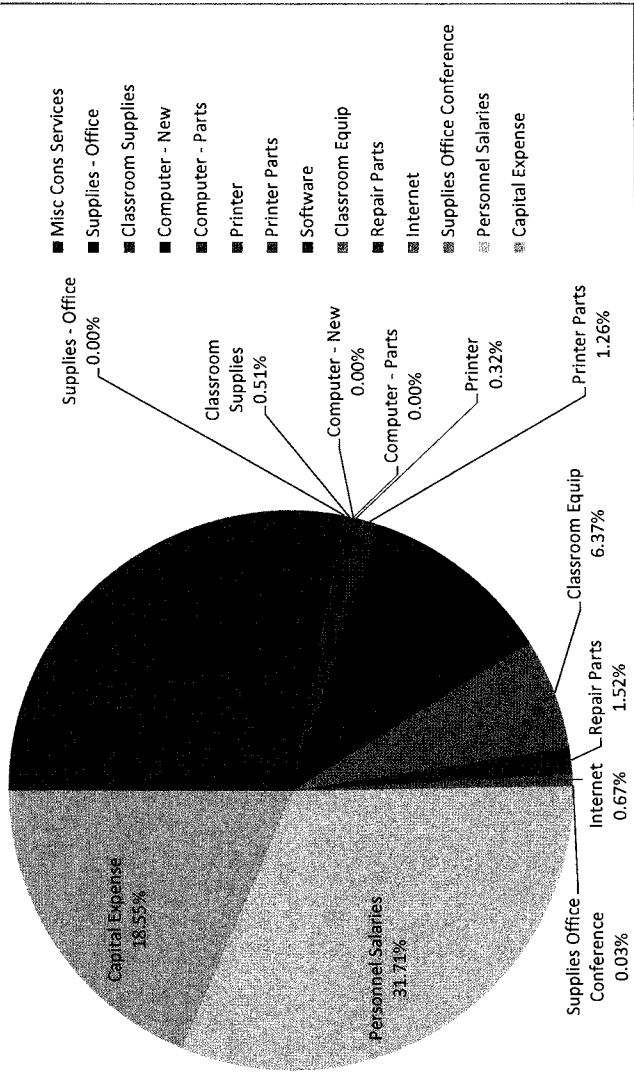
Attachment 13

Historical Unclassified Budgets Fiscal 2012 to 2015 & Proposed Fiscal 2016									
1/20/2015	2012 Actual	2013 Actual	2014 Actual	Fiscal 2015			Fiscal 2016 Proposed Budgets		
				Budget	6-Month Actual	% Spent	Budget 2016	\$ Variance FY 16 / FY 15	% Change FY 16 / FY 15
General Insurance	611,296.12	517,582.75	479,048.00	615,000.00	566,910.46	92.18%	615,000.00	-	0.00%
Insurance 32 B	6,652,028.90	4,878,351.22	5,905,967.04	6,339,710.00	3,003,936.00	47.38%	6,650,000.00	310,290.00	4.89%
Medicare Tax	522,797.08	545,170.75	557,986.50	560,000.00	236,035.00	42.15%	570,000.00	10,000.00	1.79%
Unemployment	103,175.48	32,578.11	47,214.71	125,000.00	27,365.00	21.89%	75,000.00	(50,000.00)	-40.00%
Non Contributory Retirement	17,450.52	17,870.52	16,772.57	19,000.00	7,764.00	40.86%	18,000.00	(1,000.00)	-5.26%
Police / Fire Disability	4,022.20	5,906.58	6,536.91	15,000.00	2,181.00	14.54%	15,000.00	-	0.00%
Reserve for Salary Adjustment	832,913.00	40,400.00	323,465.00	300,000.00	-	0.00%	300,000.00	-	0.00%
Occupational Health	5,018.14	4,086.00	4,834.00	8,000.00	473.00	5.91%	8,000.00	-	0.00%
Retirement Buy back	-	-	7,500.00	53,000.00	-	0.00%	40,000.00	(13,000.00)	-24.53%
Town Meeting	107,654.18	78,294.11	89,999.56	90,000.00	-	0.00%	90,000.00	-	0.00%
Street Lights	116,514.48	116,327.92	106,417.66	130,000.00	49,720.00	38.25%	130,000.00	-	0.00%
Resesrve Fund	53,500.00	196,200.00	23,634.00	325,000.00	(5,500.00)	1.69%	325,000.00	-	0.00%
	8,139,957.10	6,196,167.96	7,222,276.95	8,579,710.00	3,894,384.46	45.39%	8,836,000.00	256,290.00	-63.11%

1/22/15



IT Expense Plan



- Misc Cons Services
- Supplies - Office
- Classroom Supplies
- Computer - New
- Computer - Parts
- Printer
- Printer Parts
- Software
- Classroom Equip
- Repair Parts
- Internet
- Supplies Office Conference
- Personnel Salaries
- Capital Expense

Town Management Accounts Plan

Consolidated	New	Repair	Maintenance	TOTAL
55480 Misc Cons Services	\$ 3,894	\$ -	\$ 414,060	\$ 417,954
55520 Supplies - Office	\$ -	\$ -	\$ -	\$ -
55521 Classroom Supplies	\$ 5,982	\$ 890	\$ 685	\$ 7,557
55530 Computer - New	\$ -	\$ -	\$ -	\$ -
55531 Computer - Parts	\$ -	\$ -	\$ -	\$ -
55533 Printer	\$ 4,700	\$ -	\$ -	\$ 4,700
55534 Printer Parts	\$ -	\$ 3,300	\$ 15,467	\$ 18,767
55536 Software	\$ 70,749	\$ -	\$ 92,425	\$ 163,173
55562 Classroom Equip	\$ 94,728	\$ -	\$ -	\$ 94,728
55563 Repair Parts	\$ 87	\$ 20,163	\$ 2,338	\$ 22,589
55584 Internet	\$ -	\$ -	\$ 10,000	\$ 10,000
55676 Supplies Office Conference	\$ -	\$ -	\$ 500	\$ 500
Salary Personnel Salaries	\$ -	\$ -	\$ 471,778	\$ 471,778
Capital Capital Expense	\$ 276,000	\$ -	\$ -	\$ 276,000
Total	\$ 456,139	\$ 24,353	\$ 1,007,253	\$ 1,487,746

Town Management Accounts Budget

Consolidated	Budget
55480 Misc Cons Services	\$ 74,376
55520 Supplies - Office	\$ 500
55521 Classroom Supplies	\$ 4,875
55530 Computer - New	\$ 400,200
55531 Computer - Parts	\$ 1,000
55533 Printer	\$ 7,700
55534 Printer Parts	\$ 29,567
55536 Software	\$ 168,916
55562 Classroom Equip	\$ 36,402
55563 Repair Parts	\$ 10,308
55584 Internet	\$ 10,000
55676 Supplies Office	\$ 500
Salary Personnel Salaries	\$ 471,778
Capital Capital Expense	\$ 276,000
Total	\$ 1,492,122

Finance Committee Funding Profile

Consolidated	New	Repair	Maintenance	TOTAL
Hardware	\$ 254,853	\$ -	\$ 358,050	\$ 612,903
Licensed Software	\$ 71,277	\$ -	\$ 130,725	\$ 202,001
Network Infrastructure	\$ 120,000	\$ -	\$ -	\$ 120,000
Personnel	\$ 3,846	\$ -	\$ 489,488	\$ 493,334
Supplies	\$ 6,164	\$ 24,353	\$ 18,491	\$ 49,008
Telecommunications	\$ -	\$ -	\$ 10,000	\$ 10,000
Training & Development	\$ -	\$ -	\$ 500	\$ 500
Total	\$ 456,139	\$ 24,353	\$ 1,007,253	\$ 1,487,746

Finance Committee Recurring vs One Time

Consolidated	Recurring	One Time	Total
Hardware	\$ 423,050	\$ 189,853	\$ 612,903
Licensed Software	\$ 129,225	\$ 72,777	\$ 202,001
Network Infrastructure	\$ -	\$ 120,000	\$ 120,000
Personnel	\$ 471,778	\$ 21,556	\$ 493,334
Supplies	\$ 19,491	\$ 29,517	\$ 49,008
Telecommunications	\$ 10,000	\$ -	\$ 10,000
Training & Development	\$ 500	\$ -	\$ 500
Total	\$ 1,054,043	\$ 433,702	\$ 1,487,746

Issue	Description	Status	Observed by
1	<p>All proposed and future hardware is being leased. When budgets are or have been proposed, the cost should be viewed as an annual recurring cost. Because of the accelerated residual value of computer hardware, we should review the buy vs lease option.</p> <p>Chromebooks provide a cheaper alternative to MacBooks. We are evaluating transition in HS. Chromebooks are on a 4 year lease and cost approximately \$103 per year. Lease vs Buy should be evaluated. MacBooks are on a 4 year lease and cost approximately \$313 per year. Lease vs Buy should be evaluated.</p>	Open	DW 1/20/2015
2	<p>Multiyear discounts are available for contracts that extend out over multiple years. We do not take advantage of them because there is a belief that we cannot enter into contracts greater than one year in duration.</p>	Open	DW 1/15/2015
3	<p>Loker wiring project supports future needs. ALICE requirements are needed to determine proper wiring approach. There is a potential that wireless VOIP infrastructure could be used to support Loker telecommunication needs.</p>	Open	DW 1/15/2015
4	<p>Telecommunication is owned by facilities but is being implemented by IT in some cases. Need better division of responsibilities.</p>	Open	DW 1/15/2015
5	<p>Need to provide transparency between New, Repair and maintenance for various IT expenses.</p>	Open	DW 1/15/2015
6	<p>Need to anticipate replacing technology in computer labs at a pace of 1 lab per year. There are 9 labs</p>	Open	DW 1/15/2015
7	<p>Casper is the inventory management software used to maintain the MacBooks being leased. This is an additional cost of managing the hardware inventories.</p>	Closed	DW 1/15/2015
8	<p>195 classrooms have an End of life of 8 years</p>	Open	DW 1/15/2015
9	<p>IT is currently reporting up through people who may not have enough technical knowledge to oversee the requirements of the department.</p>	Open	DW 1/15/2015
9	<p>The town would benefit from a more sophisticated technology procurement system.</p>	Open	DW 1/15/2015

MS	New	Repair	Maintenance	TOTAL	MS	Recurring	One Time	Total	MS	Misc Cons Services	New	Repair	Maintenance	TOTAL	MS	Misc Cons Services	Budget
Hardware	\$ 3,350	\$ -	\$ -	\$ 3,350	Hardware	\$ -	\$ 3,350	\$ 3,350	55480	Misc Cons Services	\$ -	\$ -	\$ 500	\$ 500	55480	Misc Cons Services	\$ 500
Licensed Software	\$ 12,885	\$ -	\$ -	\$ 12,885	Licensed Software	\$ -	\$ 12,885	\$ 12,885	55520	Supplies - Office	\$ -	\$ -	\$ -	\$ -	55520	Supplies - Office	\$ -
Network Infrastructure	\$ -	\$ -	\$ -	\$ -	Network Infrastructure	\$ -	\$ -	\$ -	55521	Classroom Supplies	\$ 1,050	\$ 490	\$ -	\$ 1,540	55521	Classroom Supplies	\$ 1,540
Personnel	\$ -	\$ -	\$ 500	\$ 500	Personnel	\$ -	\$ 500	\$ 500	55530	Computer - New	\$ -	\$ -	\$ -	\$ -	55530	Computer - New	\$ -
Supplies	\$ 1,050	\$ 3,090	\$ -	\$ 4,140	Supplies	\$ 890	\$ 3,250	\$ 4,140	55531	Computer - Parts	\$ -	\$ -	\$ -	\$ -	55531	Computer - Parts	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	Telecommunications	\$ -	\$ -	\$ -	55533	Printer	\$ 1,500	\$ -	\$ -	\$ 1,500	55533	Printer	\$ 1,500
Training & Development	\$ -	\$ -	\$ -	\$ -	Training & Development	\$ -	\$ -	\$ -	55534	Printer Parts	\$ -	\$ -	\$ -	\$ -	55534	Printer Parts	\$ 6,500
									55536	Software	\$ 12,885	\$ -	\$ -	\$ 12,885	55536	Software	\$ 12,885
									55562	Classroom Equip	\$ 1,850	\$ -	\$ -	\$ 1,850	55562	Classroom Equip	\$ 1,850
									55563	Repair Parts	\$ -	\$ 2,600	\$ -	\$ 2,600	55563	Repair Parts	\$ 2,600
									55584	Internet	\$ -	\$ -	\$ -	\$ -	55584	Internet	\$ -
									55676	Supplies Office Conference	\$ -	\$ -	\$ -	\$ -	55676	Supplies Office	\$ -
									Salary	Personnel Salaries	\$ -	\$ -	\$ -	\$ -	Salary	Personnel Salaries	\$ -
									Capital	Capital Expense	\$ -	\$ -	\$ -	\$ -	Capital	Capital Expense	\$ -
Total	\$ 17,285	\$ 3,090	\$ 500	\$ 20,875	Total	\$ 890	\$ 19,985	\$ 20,875	Total	\$ 17,285	\$ 3,090	\$ 500	\$ 20,875	Total	\$ 17,285	\$ 3,090	\$ 20,875

HS	New	Repair	Maintenance	TOTAL	HS	Recurring	One Time	Total	HS	Misc Cons Services	New	Repair	Maintenance	TOTAL	HS	Misc Cons Services	Budget
Hardware	\$ 3,781	\$ -	\$ -	\$ 3,781	Hardware	\$ -	\$ 3,781	\$ 3,781	55480	Misc Cons Services	\$ 344	\$ -	\$ 16,660	\$ 16,804	55480	Misc Cons Services	\$ 4,000
Licensed Software	\$ 18,373	\$ -	\$ 5,625	\$ 23,998	Licensed Software	\$ 5,625	\$ 18,373	\$ 23,998	55520	Supplies - Office	\$ -	\$ -	\$ -	\$ -	55520	Supplies - Office	\$ -
Network Infrastructure	\$ -	\$ -	\$ -	\$ -	Network Infrastructure	\$ -	\$ -	\$ -	55521	Classroom Supplies	\$ 3,730	\$ -	\$ -	\$ 3,730	55521	Classroom Supplies	\$ 3,730
Personnel	\$ 96	\$ -	\$ 16,660	\$ 16,756	Personnel	\$ -	\$ 16,756	\$ 16,756	55530	Computer - New	\$ -	\$ -	\$ -	\$ -	55530	Computer - New	\$ -
Supplies	\$ 3,825	\$ 17,180	\$ 1,485	\$ 22,490	Supplies	\$ 1,595	\$ 20,895	\$ 22,490	55531	Computer - Parts	\$ -	\$ -	\$ -	\$ -	55531	Computer - Parts	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	Telecommunications	\$ -	\$ -	\$ -	55533	Printer	\$ -	\$ -	\$ -	\$ -	55533	Printer	\$ 1,500
Training & Development	\$ -	\$ -	\$ -	\$ -	Training & Development	\$ -	\$ -	\$ -	55534	Printer Parts	\$ -	\$ 3,300	\$ 1,000	\$ 4,300	55534	Printer Parts	\$ 4,300
									55536	Software	\$ 18,235	\$ -	\$ 5,625	\$ 23,950	55536	Software	\$ 12,400
									55562	Classroom Equip	\$ 3,876	\$ -	\$ -	\$ 3,876	55562	Classroom Equip	\$ 2,600
									55563	Repair Parts	\$ -	\$ 13,880	\$ 485	\$ 14,365	55563	Repair Parts	\$ 1,600
									55584	Internet	\$ -	\$ -	\$ -	\$ -	55584	Internet	\$ -
									55676	Supplies Office Conference	\$ -	\$ -	\$ -	\$ -	55676	Supplies Office	\$ -
									Salary	Personnel Salaries	\$ -	\$ -	\$ -	\$ -	Salary	Personnel Salaries	\$ -
									Capital	Capital Expense	\$ -	\$ -	\$ -	\$ -	Capital	Capital Expense	\$ -
Total	\$ 26,075	\$ 17,180	\$ 23,770	\$ 67,025	Total	\$ 7,220	\$ 59,805	\$ 67,025	Total	\$ 26,075	\$ 17,180	\$ 23,770	\$ 67,025	Total	\$ 26,075	\$ 17,180	\$ 67,025

District	New	Repair	Maintenance	TOTAL	District	Recurring	One Time	Total	District	Misc Cons Services	New	Repair	Maintenance	TOTAL	District	Misc Cons Services	Budget
Hardware	\$ 221,000	\$ -	\$ 358,050	\$ 579,050	Hardware	\$ 423,050	\$ 156,000	\$ 579,050	55480	Misc Cons Services	\$ -	\$ -	\$ 396,350	\$ 396,350	55480	Misc Cons Services	\$ 65,100
Licensed Software	\$ 600	\$ -	\$ 123,600	\$ 124,200	Licensed Software	\$ 123,600	\$ 600	\$ 124,200	55520	Supplies - Office	\$ -	\$ -	\$ -	\$ -	55520	Supplies - Office	\$ 500
Network Infrastructure	\$ -	\$ -	\$ -	\$ -	Network Infrastructure	\$ -	\$ -	\$ -	55521	Classroom Supplies	\$ -	\$ -	\$ -	\$ -	55521	Classroom Supplies	\$ -
Personnel	\$ -	\$ -	\$ 471,778	\$ 471,778	Personnel	\$ 471,778	\$ -	\$ 471,778	55530	Computer - New	\$ -	\$ -	\$ -	\$ -	55530	Computer - New	\$ 400,200
Supplies	\$ -	\$ -	\$ -	\$ -	Supplies	\$ -	\$ -	\$ -	55531	Computer - Parts	\$ -	\$ -	\$ -	\$ -	55531	Computer - Parts	\$ 1,000
Telecommunications	\$ -	\$ -	\$ 10,000	\$ 10,000	Telecommunications	\$ 10,000	\$ -	\$ 10,000	55533	Printer	\$ -	\$ -	\$ -	\$ -	55533	Printer	\$ 1,500
Training & Development	\$ -	\$ -	\$ 500	\$ 500	Training & Development	\$ 500	\$ -	\$ 500	55534	Printer Parts	\$ -	\$ -	\$ -	\$ -	55534	Printer Parts	\$ 4,300
									55536	Software	\$ 600	\$ -	\$ 85,300	\$ 85,900	55536	Software	\$ 103,846
									55562	Classroom Equip	\$ 65,000	\$ -	\$ -	\$ 65,000	55562	Classroom Equip	\$ -
									55563	Repair Parts	\$ -	\$ -	\$ -	\$ -	55563	Repair Parts	\$ -
									55584	Internet	\$ -	\$ -	\$ 10,000	\$ 10,000	55584	Internet	\$ 10,000
									55676	Supplies Office Conference	\$ -	\$ -	\$ 500	\$ 500	55676	Supplies Office	\$ 500
									Salary	Personnel Salaries	\$ -	\$ -	\$ 471,778	\$ 471,778	Salary	Personnel Salaries	\$ 471,778
									Capital	Capital Expense	\$ 156,000	\$ -	\$ -	\$ 156,000	Capital	Capital Expense	\$ 156,000
Total	\$ 221,600	\$ -	\$ 963,928	\$ 1,185,528	Total	\$ 1,028,928	\$ 156,600	\$ 1,185,528	Total	\$ 221,600	\$ -	\$ 963,928	\$ 1,185,528	Total	\$ 221,600	\$ -	\$ 1,185,528

Consolidated	New	Repair	Maintenance	TOTAL
Hardware	\$ 254,853	\$ -	\$ 358,050	\$ 612,903
Licensed Software	\$ 71,277	\$ -	\$ 130,725	\$ 202,001
Network Infrastructure	\$ 120,000	\$ -	\$ 120,000	\$ 240,000
Personnel	\$ 3,846	\$ -	\$ 489,488	\$ 493,334
Supplies	\$ 6,164	\$ 24,353	\$ 18,491	\$ 49,008
Telecommunications	\$ -	\$ -	\$ 10,000	\$ 10,000
Training & Development	\$ -	\$ -	\$ 500	\$ 500
Total	\$ 456,139	\$ 24,353	\$ 1,007,253	\$ 1,487,746

Consolidated	One Time	Recurring	Total
Hardware	\$ 423,050	\$ 189,853	\$ 612,903
Licensed Software	\$ 129,225	\$ 72,777	\$ 202,001
Network Infrastructure	\$ 120,000	\$ 120,000	\$ 240,000
Personnel	\$ 471,778	\$ 21,556	\$ 493,334
Supplies	\$ 19,491	\$ 29,517	\$ 49,008
Telecommunications	\$ 10,000	\$ -	\$ 10,000
Training & Development	\$ 500	\$ -	\$ 500
Total	\$ 1,054,043	\$ 433,702	\$ 1,487,746

Consolidated	New	Repair	Maintenance	TOTAL
Misc Cons Services	\$ 3,894	\$ -	\$ 414,060	\$ 417,954
Supplies - Office	\$ -	\$ -	\$ -	\$ -
Classroom Supplies	\$ 5,982	\$ 890	\$ 685	\$ 7,557
Computer - New	\$ -	\$ -	\$ -	\$ -
Computer - Parts	\$ -	\$ -	\$ -	\$ -
Printer	\$ 4,700	\$ -	\$ -	\$ 4,700
Printer Parts	\$ -	\$ 3,300	\$ 15,467	\$ 18,767
Software	\$ 70,749	\$ -	\$ 92,425	\$ 163,173
Classroom Equip	\$ 94,728	\$ -	\$ -	\$ 94,728
Repair Parts	\$ 87	\$ 20,163	\$ 2,338	\$ 22,589
Internet	\$ -	\$ -	\$ 10,000	\$ 10,000
Supplies Office Conference	\$ -	\$ -	\$ 500	\$ 500
Personnel Salaries	\$ -	\$ -	\$ 471,778	\$ 471,778
Capital Expense	\$ 276,000	\$ -	\$ -	\$ 276,000
Total	\$ 456,139	\$ 24,353	\$ 1,007,253	\$ 1,487,746

Consolidated	Misc Cons Services	Supplies - Office	Classroom Supplies	Computer - New	Computer - Parts	Printer	Printer Parts	Software	Classroom Equip	Repair Parts	Internet	Supplies Office Conference	Personnel Salaries	Capital Expense	TOTAL
A	\$ 3,894	\$ -	\$ 5,982	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ 70,749	\$ -	\$ -	\$ -	\$ -	\$ 276,000	\$ 417,954
B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,894	\$ -	\$ 5,982	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ 70,749	\$ -	\$ -	\$ -	\$ -	\$ 276,000	\$ 417,954

Consolidated	MS	HS	Clayport Hill	Happy Hollow	Loker	Total
Equipment - Classroom	1,850	2,460	5,789	3,592	10,194 ^a	23,885.00
Equipment - Repair Parts	2,565	21,000 ^b	3,319	2,489	500	29,873.00
Supplies - Classroom	1,580	1,580	1,600	1,200	504	4,884.00
Supplies - Office	500.00					500.00
Computer - New	400,200.00 ¹					400,200.00
Computer - Parts	1,000.00					1,000.00
Printer	1,500		1,333	1,200	500	4,533.00
Printer - Parts (Toner)	1,000.00	4,451	5,889	4,987	2,141	24,948.00
Software Licenses	91,446.00	13,599	12,400	11,000	6,240	148,125.00
Conference	500.00					500.00
Other Contract Services	61,100.00	15,000 ³	1,101	826		80,027.00
Internet	10,000.00					10,000.00
Total	\$ 565,746.00	\$ 38,030.00	\$ 31,491.00	\$ 25,274.00	\$ 20,079.00	\$ 728,475.00

Consolidated	MS	HS	Clayport Hill	Happy Hollow	Loker	Total
Equipment - Classroom	1,850	2,460	5,789	3,592	10,194 ^a	23,885.00
Equipment - Repair Parts	2,565	21,000 ^b	3,319	2,489	500	29,873.00
Supplies - Classroom	1,580	1,580	1,600	1,200	504	4,884.00
Supplies - Office	500.00					500.00
Computer - New	400,200.00 ¹					400,200.00
Computer - Parts	1,000.00					1,000.00
Printer	1,500		1,333	1,200	500	4,533.00
Printer - Parts (Toner)	1,000.00	4,451	5,889	4,987	2,141	24,948.00
Software Licenses	91,446.00	13,599	12,400	11,000	6,240	148,125.00
Conference	500.00					500.00
Other Contract Services	61,100.00	15,000 ³	1,101	826		80,027.00
Internet	10,000.00					10,000.00
Total	\$ 565,746.00	\$ 38,030.00	\$ 31,491.00	\$ 25,274.00	\$ 20,079.00	\$ 728,475.00

Consolidated	Misc Cons Services	Supplies - Office	Classroom Supplies	Computer - New	Computer - Parts	Printer	Printer Parts	Software	Classroom Equip	Repair Parts	Internet	Supplies Office	Personnel Salaries	Capital Expense	TOTAL
A	\$ 3,894	\$ -	\$ 5,982	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ 70,749	\$ -	\$ -	\$ -	\$ -	\$ 276,000	\$ 417,954
B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,894	\$ -	\$ 5,982	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ 70,749	\$ -	\$ -	\$ -	\$ -	\$ 276,000	\$ 417,954

Consolidated	Misc Cons Services	Supplies - Office	Classroom Supplies	Computer - New	Computer - Parts	Printer	Printer Parts	Software	Classroom Equip	Repair Parts	Internet	Supplies Office	Personnel Salaries	Capital Expense	TOTAL
A	\$ 3,894	\$ -	\$ 5,982	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ 70,749	\$ -	\$ -	\$ -	\$ -	\$ 276,000	\$ 417,954
B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,894	\$ -	\$ 5,982	\$ -	\$ -	\$ 4,700	\$ -	\$ -	\$ 70,749	\$ -	\$ -	\$ -	\$ -	\$ 276,000	\$ 417,954

No.	Name	Description
1	Hardware	tools, machinery, and other durable equipment. The machines, wiring, and other physical components of a computer or other electronic system.
2	Licensed Software	A software license is a legal instrument (usually by way of contract law, with or without printed material) governing the use or redistribution of software. Software can be acquired as a service or as a perpetual license.
3	Network Infrastructure	network infrastructure refers to the hardware and software resources of an entire network that enable network connectivity, communication, operations and management of an enterprise network. Network infrastructure provides the communication path and services between users, processes, applications, services and external networks/the Internet.
4	Personnel	people employed in Wayland or engaged in an organized undertaking
5	Supplies	General purpose consumable items which commonly have a shorter life span in use than equipment and machines, and which are stocked for recurring use.
6	Telecommunications	Telecommunication is the extension of communication over a distance. It includes radio, telegraphy, television, telephony, data communication and computer networking.
7	Training & Development	Training and development is a function of human resource management concerned with organizational activity aimed at bettering the performance of individuals and groups in organizational settings.
8	New	Classifies an expense as being new and not being connected to a prior purchase
9	Repair	An expense that is justified because it is related to the repair or fixing of a previously purchased asset
10	Maintenance	In order to support the ongoing asset through it's end of life, this preserves it's value or capacity to perform over it's productive life.
11	Priority A	Expense that has to be incurred in order to continue to operate the IT function
12	Priority B	Expense is important but not mandatory to run the IT function
13	Priority C	Expense is important but there is discretion as to whether the expense can be incurred in subsequent time periods.