### Fiscal Year 2019 Budget Notes

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### General - Program Budgets

Note: all budgets reflect a 2% pay increase. The following notes only address other items of significance.

### Page 8 - Cooperative Public Health
12 Indirect  We have budgeted in anticipation of filling a new position with the potential of needing an increased level of coverage.

**Note # Page 10 – Town Accounting Program**

13 A retirement in the spring was filled with existing staff and a new part-time hire. This program is also looking to increase staff with another part-time hire. With the retirement of a co-program manager, the goal is to free up the existing program manager to have more time for programmatic oversight.

14 The retirement of a benefitted person reduced health insurance for this program.

**Note # Page 11 - Franklin County Cooperative Inspection Program**

15 Wages  In FY18, this budget increased for transitional planning staff time. We expect the transition to finalize by the end of FY18. The reduction in Wages is due to the removal of transitional planning costs.

16 Indirect  The indirect decrease is due to the above noted decrease in transitional staff.

**Note # Page 12 - Franklin County Emergency Communication System**

17 FCECS  FCECS Oversight Committee has approved this budget.

**Note # Page 14 - Accrued Benefit Pool**

18 Accrued time  Accrued time is vacation, holiday, sick, personal, and agency related time (staff meetings, inclement weather). We increased the budget due to historical data from FY17.

19 Retirement or OPEB  We estimate a 5% factor on payroll. If we do not need this line for a retirement assessment, it goes into the OPEB trust.

20 DET-Health Insurance  This DET charge is mandatory and in past years, it was combined with Unemployment. The fee, inadequately budgeted for in FY17, will also double in 2018. For this reason, we decided it best to have a separate line.

21 Group Insurance  The increase is based on current and anticipated costs with proposed increases from the Hampshire Insurance Trust.

22 Longevity  The Personnel and Finance committees have recommended a reduction in Longevity bonuses (for benefitted staff after 10 years of service) from $1,000 to $500.

23 OPEB  FY19 will mark the beginning of several new potential retiree health insurance costs. The actual costs will reduce OPEB and the estimated costs are shown on a separate budget line.