

General Fund - Sources	FY 21 Approved Budget	FY 22 Projections as of 02/02/2021	FY 22 Projections as of	Difference between FY 22 Projection and FY 21	Percent Change	
R.E. & P.P Taxes	46,682,759	48,010,076	48,010,076	1,327,317	2.84%	FY 2020 Levy Limit multiplied by 2.5% (per Prop 2.5) plus est FY 2021 New Growth plus FY 2021 Debt Exclusions
Local Receipts	4,415,868	4,335,090	4,335,090	(80,778)	-1.83%	See tab. 2-Revenue Summary
Community Preservation Fund Transfer for LTD	80,000	80,000	80,000	-	0.00%	Per Debt Service Schedule
Community Preservation Fund Transfer for Interest	22,680	19,080	19,080	(3,600)	-15.87%	Per Debt Service Schedule
	102,680	99,080	99,080	(3,600)	-3.51%	
Chapter 70	12,102,021	12,264,958	12,264,958	162,937	1.35%	Per Cherry Sheets - Based on Governor's Budget 1-27-2021
Unrestricted General Government Aid	1,358,869	1,590,840	1,590,840	231,971	17.07%	Per Cherry Sheets - Based on Governor's Budget 1-27-2021
Other State Aid	252,348	183,574	183,574	(68,774)	-27.25%	Per Cherry Sheets - Based on Governor's Budget 2-17-21 Charter Tuition Reimb (\$14,227), Veteran's Benefits (\$69,642) and VBS/Elderly (\$99,705)
	13,713,238	14,039,372	14,039,372	326,134	2.38%	
MSBA-Reimbursements	668,807	0	0	(668,807)	-100.00%	Per MSBA letter dated 12/20/11 - Amt is through 2021
<b>Total General Fund Sources</b>	<b>65,583,352</b>	<b>66,483,618</b>	<b>66,483,618</b>	<b>900,266</b>	<b>1.37%</b>	

  

General Fund Uses Budget	FY 22 Projections as of 02/02/2021	FY 22 Projections as of
General Fund Uses (Other Amounts to be Raised)	61,820,659	62,358,974
	1,823,343	2,146,063
	63,644,001	64,505,037

  

Balance (Sources less Uses)	1,939,351	1,978,580.24	66,483,618	66,483,618	66,483,618
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Projected Tax Levy & RE Tax Analysis

	Actual FY 2021	Estimated FY 2022	FY 22 Projections as of	0	0
Prior Yr Levy	44,321,187	46,127,811	46,127,811	46,127,811	46,127,811
Amended Growth	0	0	0	0	0
2.5% Increase	1,108,030	1,153,195	1,153,195	1,153,195	1,153,195
Proj. New Growth	698,594	350,000	350,000	350,000	350,000
Calculated Levy	46,127,811	47,631,006	47,631,006	47,631,006	47,631,006
Debt Exclusions	554,948	379,070	379,070	379,070	379,070
Max Levy	46,682,759	48,010,076	48,010,076	48,010,076	48,010,076
Actual Levy.....>	44,736,486	46,031,496	(18,473,542)	(18,473,542)	(18,473,542)
Levy Gap	(1,946,273)	(1,978,580)	(66,483,618)	(66,483,618)	(66,483,618)
Flat Vaulation (000's)plus new growth value	2,124,240	2,162,101	2,162,101	2,162,101	2,162,101
Proj Tax Rate	21.06	21.29	(8.54)	(8.54)	(8.54)
Tax on \$100K	2,106	2,129	(854)	(854)	(854)
Proj Tax Increase on \$100K	29.00	52.02	(2,966.43)	(2,966.43)	(2,966.43)

F - Note the estimate for FY 2021 is the FY 2020 Levy Limit, and the Actual FY 2020 column has the FY 2019 Levy Limit.

**FY22 SOURCES & USES**

	Budget	Projections	Actual	Difference Between FY 22 Projection		
<u>Categories</u>	<u>FY21</u>	<u>FY22</u>	<u>FY20</u>	and FY 21	%	
M.V. Excise	2,430,000	<b>2,430,000</b>	2,345,610	-	0%	
Meals Excise	195,000	<b>187,421</b>	247,422	(7,579)	-4%	FY21 MEALS - PROJECTED \$215,426 (FY21) (\$107,714 - FOR JUN-NOV); FY22 = EST 87% OF FY21 PROJ) May be more - Summer/coming out of Pandemic
Penalties & Interest on Taxes	200,000	<b>205,000</b>	214,483	5,000	3%	
Payments in Lieu of Taxes	83,500	<b>84,878</b>	100,103	1,378	2%	Includes \$20k for SNF at Dwight; Double check with Assessors
Other Taxes	65,000	<b>65,000</b>	88,175	-	0%	
Fees	50,000	<b>45,000</b>	7,588	(5,000)	-10%	
Rental Fees	75,500	<b>79,000</b>	134,430	3,500	5%	Rentals - Telephone/Cellular Received 134,430 in FY20
Other Dept Revenue	90,000	<b>75,000</b>	58,427	(15,000)	-17%	
Licenses and Permits	500,000	<b>500,000</b>	457,931	-	0%	\$250K in building permit fees expected; FY20 Actual down 2% from FY19 Actual
Special Assessments	30,000	<b>30,000</b>	33,198	-	0%	Assumed supplemental tax bills
Fines	10,000	<b>10,000</b>	12,097	-	0%	
Investment Income	105,000	<b>105,000</b>	169,446	-	0%	interest rates dropped - check with Dawn FY20 Actual down by 15% from FY19. FY21 projected to be \$106,405 - Interest rates not expected to improve in FY22
Medicaid	230,000	<b>200,000</b>	159,198	(30,000)	-13%	Reduction based upon effect of pandemic - conservative (FY20 Actual
Recurring (E)	200,000	<b>185,000</b>	301,812	(15,000)	-8%	Includes MGM surrounding communities (\$100k)
Nonrecurring-includes MEMA/FEMA	151,868	<b>133,791</b>	34,947	(18,077)	-12%	State Grant Reimb; MB Reimburse - Modular
<b>Total Local Receipts</b>	<b>4,415,868</b>	<b>4,335,090</b>	<b>4,364,867</b>	<b>(80,778)</b>	<b>-2%</b>	

(E) - These primarily are: general refunds, vital copies, and admin fees. Other items are: copies, str list/maps/hstr, stop pay/bad cks, zoning by laws, and copy fire report.

## **FY22 SOURCES & USES**

<b>General Fund Sources</b>	<b>FY 2021 Budget</b>	<b>FY 2022 Recommended</b>	<b>Increase (Decrease)</b>	<b>Percent Inc (Dec)</b>
Taxes	46,682,759	48,010,076	1,327,317	2.84%
Local	4,415,868	4,335,090	(80,778)	-1.83%
State	14,382,045	14,039,372	(342,673)	-2.38%
Transfers	102,680	99,080	(3,600)	-3.51%
<b>Total General Fund Sources</b>	<b>65,583,352</b>	<b>66,483,618</b>	<b>900,266</b>	<b>1.37%</b>
<b>General Fund Uses</b>				
General Government	2,970,121	3,046,825	76,704	2.58%
Public Safety	5,053,171	5,157,738	104,566	2.07%
Public Health	316,913	320,846	3,933	1.24%
Public Works	5,052,664	5,066,066	13,403	0.27%
Education	31,602,589	32,481,900	879,311	2.78%
Culture and Recreation	1,069,280	1,089,449	20,170	1.89%
Human Services	470,274	475,277	5,003	1.06%
Insurance	12,242,207	12,974,563	732,356	5.98%
Debt Service	3,043,440	1,746,310	(1,297,129)	-42.62%
<b>Total General Fund Budget</b>	<b>61,820,659</b>	<b>62,358,974</b>	<b>538,316</b>	<b>0.87%</b>
Capital Projects	1,009,940	1,255,117	245,177	24.28%
Stabilization Fund	-	50,000	50,000	#DIV/0!
OPEB Trust Fund	-	50,000	50,000	#DIV/0!
Compensated Absences Fund	75,000	50,000	(25,000)	-33.33%
Valuation Services Fund	53,000	53,000	-	0.00%
Other Charges	685,403	687,946	2,543	0.37%
<b>Total Other Uses</b>	<b>1,823,343</b>	<b>2,146,063</b>	<b>322,720</b>	<b>17.70%</b>
<b>Total General Fund Uses</b>	<b>63,644,001</b>	<b>64,505,037</b>	<b>861,036</b>	<b>1.35%</b>
<b>Sources Less Uses</b>	<b>1,939,351</b>	<b>1,978,580</b>	<b>39,230</b>	<b>2.02%</b>

## FY22 SOURCES & USES

	FY 2021 Budget	FY 2022 Recommended	Increase (Decrease)	Percent Inc (Dec)
<b>General Fund Sources</b>				
Prior Year Property Tax Levy	44,321,187	46,127,811	1,806,624	4.08%
Add: 2.5% Increase	1,108,030	1,153,195	45,166	4.08%
Add: Projected New Growth	698,594	350,000	(348,594)	-49.90%
Projected Tax Levy Limit	46,127,811	47,631,006	1,503,195	3.26%
Add: Voted Debt Exclusions	554,948	379,070	(175,878)	-31.69%
<b>Projected Maximum Allowable Property Tax Levy</b>	<b>46,682,759</b>	<b>48,010,076</b>	<b>1,327,317</b>	<b>2.84%</b>
Chapter 70, Education Aid	12,102,021	12,264,958	162,937	1.35%
Unrestricted General Government Aid	1,358,869	1,590,840	231,971	17.07%
Other State Aid	252,348	183,574	(68,774)	-27.25%
<b>Total Projected State Aid</b>	<b>13,713,238</b>	<b>14,039,372</b>	<b>326,134</b>	<b>2.38%</b>
<b>State School Construction Reimbursement</b>	<b>668,807</b>	<b>-</b>	<b>(668,807)</b>	<b>-100.00%</b>
Motor Vehicle Excise	2,430,000	2,430,000	-	0.00%
Other Projected Revenues	1,335,868	1,270,090	(65,778)	-4.92%
Licenses & Permits	500,000	500,000	-	0.00%
Special Assessment	30,000	30,000	-	-
Bank Interest	120,000	105,000	(15,000)	-12.50%
<b>Total Projected Local Receipts</b>	<b>4,415,868</b>	<b>4,335,090</b>	<b>(80,778)</b>	<b>-1.83%</b>
From Community Preservation Fund for P&I payments	102,680	99,080	(3,600)	-3.51%
<b>Total from Transfers</b>	<b>102,680</b>	<b>99,080</b>	<b>(3,600)</b>	<b>-3.51%</b>
<b>Total General Fund Sources</b>	<b>65,583,352</b>	<b>66,483,618</b>	<b>900,266</b>	<b>1.37%</b>

**FY22 SOURCES & USES**

<u>Revolving Fund</u>	<u>Authorized to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Funds</u>	<u>FY 2022 Spending Limit</u>	<u>FY 2022 Estimated Revenues</u>	<u>Restrictions on Use</u>
Solid Waste Disposal (#2805)	Health Department	Trash bag receipts, recycling rebates	Salaries, expenses, supplies and contractual services to operate the solid waste disposal and recycling program	174,948	125,000	Legal fees, rent
Council on Aging (#2809)	Council on Aging	General Council on Aging programs and events, such as: Fitness room memberships, exercise class fees, event fees, facility/room rental	Salaries, expenses, and contractual expenses to operate these programs at the Council on Aging	19,040	3,000	Legal fees;rent

**Revolving Funds Under MGL Chapter 44 Section 53D - Provided for Informational Purposes As An Annual Vote Is Not Needed**

<u>Revolving Fund</u>	<u>Authorized to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Funds</u>	<u>FY 2022 Estimated Expenses</u>	<u>FY 2022 Estimated Revenues</u>	<u>Restrictions on Use</u>
Recreation Revolving (#2811)	Recreation Department	Recreation program fees, including pool memberships	Salaries, expenses, supplies and contractual services to operate the recreation programs and pool	591,783	567,075	Legal fees, rent

**FY22 SOURCES & USES**

Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
111 Town Council	Salary	\$ 37,374.87	\$ 41,500.00	\$ 41,500.00	\$ -	0.0%	
	Non-salary	\$ 10,194.81	\$ 65.00	\$ 65.00	\$ -	0.0%	elimination of seminar and all travel expenses
	Total	\$ 47,569.68	\$ 41,565.00	\$ 41,565.00	\$ -	0.0%	
122 Town Manager	Salary	\$ 237,976.60	\$ 197,146.00	\$ 236,840.00	\$ 39,694.00	20.1%	new assistant
	Non-salary	\$ 11,316.96	\$ 12,570.00	\$ 11,622.39	\$ (947.61)	-7.5%	Travel Expenses included (reduced in FY21 due to pandemic
	Total	\$ 249,293.56	\$ 209,716.00	\$ 248,462.39	\$ 38,746.39	18.5%	
132 Reserve Fund	Reserve	\$ -	\$ 112,000.00	\$ 112,000.00	\$ 0.00	0.0%	
135 Town Accountant	Salary	\$ 277,470.73	\$ 285,197.00	\$ 312,240.72	\$ 27,043.72	9.5%	Step Increases; stipends removed - Includes \$25k for PT Int Audit
	Non-salary	\$ 12,302.46	\$ 42,564.00	\$ 39,914.00	\$ (2,650.00)	-6.2%	includes budget trans (\$27,500) for FY19 audit services (actual dec 8.6%)
	Total	\$ 289,773.19	\$ 327,761.00	\$ 352,154.72	\$ 24,393.72	7.4%	
141 Assessor	Salary	\$ 188,591.78	\$ 196,715.38	\$ 202,525.79	\$ 5,810.41	3.0%	Step Increases
	Non-salary	\$ 40,387.44	\$ 20,257.00	\$ 23,267.00	\$ 3,010.00	14.9%	
	Total	\$ 228,979.22	\$ 216,972.38	\$ 225,792.79	\$ 8,820.41	4.1%	
145 Collector/Treasurer	Salary	\$ 262,417.25	\$ 270,773.84	\$ 275,786.70	\$ 5,012.86	1.9%	Step and Longevity only - new union contract (UPSEU) being negotiated
	Non-salary	\$ 48,949.81	\$ 80,246.00	\$ 84,771.00	\$ 4,525.00	5.6%	Increase due to increased usage of Lockbox - Pandemic; Increase in Postage; Travel (assuming restrictions are limited)
	Total	\$ 311,367.06	\$ 351,019.84	\$ 360,557.70	\$ 9,537.86	2.7%	
151 Legal Services	Non-salary	\$ 221,537.69	\$ 140,000.00	\$ 140,000.00	\$ -	0.0%	
152 Human Resources	Salary	\$ 103,255.95	\$ 220,776.00	\$ 199,933.14	\$ (20,842.86)	-9.4%	funding for Director position
	Non-salary	\$ 11,271.22	\$ 18,799.00	\$ 26,365.26	\$ 7,566.26	40.2%	
	Total	\$ 114,527.17	\$ 239,575.00	\$ 226,298.40	\$ (13,276.60)	-5.5%	

**FY22 SOURCES & USES**

Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
<b>General Fund</b>							
Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
155 Information Technology	Salary	\$ 451,848.66	\$ 449,196.89	\$ 473,010.00	\$ 23,813.11	5.3%	
	Non-salary	\$ 407,826.72	\$ 454,374.17	\$ 482,221.00	\$ 27,846.83	6.1%	
	<b>Total</b>	<b>\$ 859,675.38</b>	<b>\$ 903,571.06</b>	<b>\$ 955,231.00</b>	<b>\$ 51,659.94</b>	<b>5.7%</b>	
160 Town/Council Clerk	Salary	\$ 190,284.59	\$ 201,504.29	\$ 205,263.08	\$ 3,758.79	1.9%	
	Non-salary	\$ 22,646.72	\$ 27,555.00	\$ 19,873.38	\$ (7,681.62)	-27.9%	
	<b>Total</b>	<b>\$ 212,931.31</b>	<b>\$ 229,059.29</b>	<b>\$ 225,136.46</b>	<b>\$ (3,922.83)</b>	<b>-1.7%</b>	
162 Elections	Salary	\$ 9,383.85	\$ 22,395.00	\$ 10,345.50	\$ (12,049.50)	-53.8%	
	Non-salary	\$ 7,286.71	\$ 18,120.00	\$ 7,900.00	\$ (10,220.00)	-56.4%	
	<b>Total</b>	<b>\$ 16,670.56</b>	<b>\$ 40,515.00</b>	<b>\$ 18,245.50</b>	<b>\$ (22,269.50)</b>	<b>-55.0%</b>	
175 Planning, Zoning, Conservation	Salary	\$ 122,906.32	\$ 137,991.29	\$ 121,495.92	\$ (16,495.37)	-12.0%	
	Non-salary	\$ 10,414.40	\$ 17,575.00	\$ 17,153.61	\$ (421.39)	-2.4%	
	<b>Total</b>	<b>\$ 133,320.72</b>	<b>\$ 155,566.29</b>	<b>\$ 138,649.53</b>	<b>\$ (16,916.76)</b>	<b>-10.9%</b>	
947 PVPC Assessment	Non-salary	\$ 2,600.25	\$ 2,800.00	\$ 2,731.66	\$ (68.34)	-2.4%	Per PVPC assessment letter 3.10.21
<b>General Government</b>		<b>\$ 2,688,245.79</b>	<b>\$ 2,970,120.86</b>	<b>\$ 3,046,825.15</b>	<b>\$ 76,704.29</b>	<b>2.6%</b>	
210 Police	Salary	\$ 2,757,232.79	\$ 2,842,927.99	\$ 2,952,946.15	\$ 110,018.16	3.9%	contracted salary increases; one new attendant to staff station due to transfer of Dispatch
	Non-salary	\$ 86,483.34	\$ 105,848.45	\$ 131,228.00	\$ 25,379.55	24.0%	
	<b>Total</b>	<b>\$ 2,843,716.13</b>	<b>\$ 2,948,776.44</b>	<b>\$ 3,084,174.15</b>	<b>\$ 135,397.71</b>	<b>4.6%</b>	

**FY22 SOURCES & USES**

Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
220 Fire	Salary	\$ 1,707,275.25	\$ 1,627,541.29	\$ 1,590,988.80	\$ (36,552.49)	-2.2%	
	Non-salary	\$ 91,614.18	\$ 101,194.50	\$ 113,211.50	\$ 12,017.00	11.9%	vehicle repairs and supplies, ga,tires for Engines 2 and 4; replacement equipment, turnout gear
	<b>Total</b>	<b>\$ 1,798,889.43</b>	<b>\$ 1,728,735.79</b>	<b>\$ 1,704,200.30</b>	<b>\$ (24,535.49)</b>	<b>-1.4%</b>	
241 Building	Salary	\$ 207,473.67	\$ 238,840.96	\$ 243,378.24	\$ 4,537.28	1.9%	
	Non-salary	\$ 5,401.97	\$ 10,950.00	\$ 10,975.00	\$ 25.00	0.2%	
	<b>Total</b>	<b>\$ 212,875.64</b>	<b>\$ 249,790.96</b>	<b>\$ 254,353.24</b>	<b>\$ 4,562.28</b>	<b>1.8%</b>	
299 Dispatch	Salary	\$ 189,664.72	\$ -	\$ -	\$ -	#DIV/0!	
	Non-salary	\$ 9,595.78	\$ 125,868.00	\$ 115,010.00	\$ (10,858.00)	-8.6%	assessment to Westcomm; grant pending (\$115,010)
	<b>Total</b>	<b>\$ 199,260.50</b>	<b>\$ 125,868.00</b>	<b>\$ 115,010.00</b>	<b>\$ (10,858.00)</b>	<b>-8.6%</b>	
<b>Public Safety</b>		<b>\$ 5,054,741.70</b>	<b>\$ 5,053,171.19</b>	<b>\$ 5,157,737.69</b>	<b>\$ 104,566.50</b>	<b>2.1%</b>	
519 Health	Salary	\$ 214,717.19	\$ 226,263.28	\$ 231,455.82	\$ 5,192.54	2.3%	Step & Longevity (union negotiations on going)
	Non-salary	\$ 60,102.97	\$ 90,650.00	\$ 89,390.00	\$ (1,260.00)	-1.4%	mosquito control; vaccination clinic; gas monitoring services groundwater sampling
	<b>Total</b>	<b>\$ 274,820.16</b>	<b>\$ 316,913.28</b>	<b>\$ 320,845.82</b>	<b>\$ 3,932.54</b>	<b>1.2%</b>	
<b>Public Health</b>		<b>\$ 274,820.16</b>	<b>\$ 316,913.28</b>	<b>\$ 320,845.82</b>	<b>\$ 3,932.54</b>	<b>1.2%</b>	
421 Administration & Highway	Salary	\$ 1,173,858.10	\$ 1,263,010.08	\$ 1,266,332.20	\$ 3,322.12	0.3%	
	Non-salary	\$ 391,309.69	\$ 463,150.32	\$ 462,495.32	\$ (655.00)	-0.1%	
	<b>Total</b>	<b>\$ 1,565,167.79</b>	<b>\$ 1,726,160.40</b>	<b>\$ 1,728,827.52</b>	<b>\$ 2,667.12</b>	<b>0.2%</b>	



**FY22 SOURCES & USES**

Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
<b>General Fund</b>							
Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
422 Building Facilities and Maintenance	Salary	\$ 192,406.94	\$ 494,009.52	\$ 501,799.53	\$ 7,790.01	1.6%	
	Non-salary	\$ 140,207.42	\$ 374,249.80	\$ 355,597.60	\$ (18,652.20)	-5.0%	
	<b>Total</b>	<b>\$ 332,614.36</b>	<b>\$ 868,259.32</b>	<b>\$ 857,397.13</b>	<b>\$ (10,862.19)</b>	<b>-1.3%</b>	
423 Snow & Ice	Salary	\$ 66,373.51	\$ 20,297.00	\$ 20,297.00	\$ 0.00	0.0%	
	Non-salary	\$ 169,044.29	\$ 127,875.00	\$ 127,875.00	\$ 0.00	0.0%	
	<b>Total</b>	<b>\$ 235,417.80</b>	<b>\$ 148,172.00</b>	<b>\$ 148,172.00</b>	<b>\$ 0.00</b>	<b>0.0%</b>	
429 Utilities (Gas, Electric, Oil)	Non-salary	\$ 1,157,288.25	\$ 1,071,800.00	\$ 1,069,300.00	\$ (2,500.00)	-0.2%	
430 Trash Collection	Non-salary	\$ 1,012,482.52	\$ 1,150,900.00	\$ 1,174,365.81	\$ 23,465.81	2.0%	
433 Waste Collection	Salary	\$ 16,056.00	\$ 19,272.00	\$ 19,704.00	\$ 432.00	2.2%	
	Non-salary	\$ 71,087.47	\$ 68,100.00	\$ 68,300.00	\$ 200.00	0.3%	
	<b>Total</b>	<b>\$ 87,143.47</b>	<b>\$ 87,372.00</b>	<b>\$ 88,004.00</b>	<b>\$ 632.00</b>	<b>0.7%</b>	
<b>Public Works</b>		<b>\$ 4,390,114.19</b>	<b>\$ 5,052,663.72</b>	<b>\$ 5,066,066.47</b>	<b>\$ 13,402.75</b>	<b>0.3%</b>	
300 Education	Salary	\$ 24,652,411.00	\$ 26,392,789.00	\$ 27,215,478.00	\$ 822,689.00	3.1%	Does not include new positions; Contractual Obligations only
	Non-salary	\$ 4,422,834.00	\$ 5,201,300.00	\$ 5,255,722.00	\$ 54,422.00	1.0%	
	<b>Total</b>	<b>\$ 29,075,245.00</b>	<b>\$ 31,594,089.00</b>	<b>\$ 32,471,200.00</b>	<b>\$ 877,111.00</b>	<b>2.8%</b>	
399 School Committee	Salary	\$ 6,749.64	\$ 8,500.00	\$ 10,700.00	\$ 2,200.00	25.9%	Increased from \$8,500
<b>Education</b>		<b>\$ 29,081,994.64</b>	<b>\$ 31,602,589.00</b>	<b>\$ 32,481,900.00</b>	<b>\$ 879,311.00</b>	<b>2.8%</b>	

**FY22 SOURCES & USES**

Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Department		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
610 Library	Salary	\$ 638,283.95	\$ 664,292.39	\$ 671,236.83	\$ 6,944.44	1.0%	
	Non-salary	\$ 111,616.10	\$ 136,582.80	\$ 140,482.96	\$ 3,900.16	2.9%	
	<b>Total</b>	<b>\$ 749,900.05</b>	<b>\$ 800,875.19</b>	<b>\$ 811,719.79</b>	<b>\$ 10,844.60</b>	<b>1.4%</b>	
630 Recreation	Salary	\$ 210,601.44	\$ 225,268.34	\$ 235,280.30	\$ 10,011.96	4.4%	
	Non-salary	\$ 9,466.51	\$ 16,361.00	\$ 15,324.00	\$ (1,037.00)	-6.3%	
	<b>Total</b>	<b>\$ 220,067.95</b>	<b>\$ 241,629.34</b>	<b>\$ 250,604.30</b>	<b>\$ 8,974.96</b>	<b>3.7%</b>	
693 Celebrations, Cultural, Historical	Non-salary	\$ 24,741.23	\$ 26,775.00	\$ 27,125.00	\$ 350.00	1.3%	
<b>Culture and Recreation</b>		<b>\$ 994,709.23</b>	<b>\$ 1,069,279.53</b>	<b>\$ 1,089,449.09</b>	<b>\$ 20,169.56</b>	<b>1.9%</b>	
541 Council on Aging	Salary	\$ 315,013.50	\$ 294,475.33	\$ 295,400.43	\$ 925.10	0.3%	
	Non-salary	\$ 19,118.94	\$ 28,879.50	\$ 28,167.06	\$ (712.44)	-2.5%	
	<b>Total</b>	<b>\$ 334,132.44</b>	<b>\$ 323,354.83</b>	<b>\$ 323,567.50</b>	<b>\$ 212.67</b>	<b>0.1%</b>	
543 Veteran Services	Salary	\$ 28,022.06	\$ 28,802.00	\$ 33,592.06	\$ 4,790.06	16.6%	
	Non-salary	\$ 88,889.23	\$ 118,117.00	\$ 118,117.00	\$ -	0.0%	
	<b>Total</b>	<b>\$ 116,911.29</b>	<b>\$ 146,919.00</b>	<b>\$ 151,709.06</b>	<b>\$ 4,790.06</b>	<b>3.3%</b>	
<b>Human Services</b>		<b>\$ 451,043.73</b>	<b>\$ 470,273.83</b>	<b>\$ 475,276.56</b>	<b>\$ 5,002.73</b>	<b>1.1%</b>	

**FY22 SOURCES & USES**

Department	FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
<b>General Fund</b>						
Department	FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
910 Payroll Taxes	\$ 505,746.14	\$ 534,500.00	\$ 560,868.16	\$ 26,368.16	4.9%	Gross Payroll x 1.45% (GF and Ent/Rev?) took 50% of difference Factor add'l for new positions/dept head
912 Workers' Compensation	\$ 248,263.64	\$ 347,298.28	\$ 262,680.00	\$ (84,618.28)	-24.4%	Per MIA letter 3.12.21
914 Health & Life Insurance	\$ 6,110,816.88	\$ 7,150,004.74	\$ 7,695,496.12	\$ 545,491.38	7.6%	Estimated increase in FY22 5%
945 Liability Insurance	\$ 284,972.39	\$ 321,777.00	\$ 385,193.00	\$ 63,416.00	19.7%	Per MIA letter 3.12.21 Includes Professional Liability
946 Retirement Assessment	\$ 3,351,681.15	\$ 3,888,627.46	\$ 4,070,326.01	\$ 181,698.55	4.7%	FY22 Assessment (\$4287,456 - paid in July) less Enterprise (\$217,129.99)
<b>Insurance</b>	<b>\$ 10,501,480.20</b>	<b>\$ 12,242,207.48</b>	<b>\$ 12,974,563.29</b>	<b>\$ 732,355.81</b>	<b>6.0%</b>	
710 General Fund - Principal	\$ 2,279,351.20	\$ 2,456,883.57	\$ 1,292,645.12	\$ (1,164,238.45)	-47.4%	Includes GF/School/GF MWPAT (53%)/Expected FY 21 Borrowing
710 Community Preservation - Principal	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	0.0%	Land Acquisition/Pine Knoll Pool Princ Pay
751 General Fund - Interest	\$ 402,907.33	\$ 433,876.06	\$ 304,585.12	\$ (129,290.94)	-29.8%	General Fund + School less Community Preservation & Interest on Est FY21 Borrowing
751 Community Preservation - Interest	\$ 26,280.00	\$ 22,680.00	\$ 19,080.00	\$ (3,600.00)	-15.9%	Interest - Land Acquisition/Pine Knoll Pool
752 General Fund - Short Term Borrowing	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%	Costs of Issuance
752 Community Preservation - Short	\$ -	\$ -	\$ -	\$ -	0.0%	
<b>Debt Service</b>	<b>\$ 2,788,538.53</b>	<b>\$ 3,043,439.63</b>	<b>\$ 1,746,310.24</b>	<b>\$ (1,297,129.39)</b>	<b>-42.6%</b>	
<b>Total General Fund Budget</b>	<b>\$ 56,225,688.17</b>	<b>\$ 61,820,658.52</b>	<b>\$ 62,358,974.32</b>	<b>\$ 538,315.80</b>	<b>0.9%</b>	

**FY22 SOURCES & USES**

Department	FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
<b>General Fund</b>						
Department	FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/ Decrease \$	Increase/ Decrease %	Explanation of Change
Capital Projects	\$ 1,216,117.00	\$ 1,009,940.00	\$ 1,255,117.00	\$ 245,177.00	24.28%	Per Capital Committee recommendation
Stabilization Fund	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	#DIV/0!	Normally \$100k - Adjusted to reflect pandemic effect - No use of Stabilization Fnds
OPEB Trust Fund	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	#DIV/0!	Normally \$100k - Adjusted to reflect pandemic effect - No use of Stabilization Fnds
Compensated Absences Fund	\$ 50,000.00	\$ 75,000.00	\$ 50,000.00	\$ (25,000.00)	-33.3%	
Valuation Services Fund	\$ -	\$ 53,000.00	\$ 53,000.00	\$ -	0.0%	
S&I Deficit	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Preservation Fund	\$ 263,759.29	\$ -	\$ -	\$ -	#DIV/0!	
R.E. Abatement	\$ 227,946.43	\$ 174,084.65	\$ 200,000.00	\$ 25,915.35	14.9%	Overlay - \$200,000 per Assessor - expects increase in Abatement Requests - Covid
State Charges	\$ 392,824.00	\$ 477,551.00	\$ 447,426.00	\$ (30,125.00)	-6.3%	Assessments - Cherry Sheet - Gov Budget 1.27.21
State Offset	\$ 31,210.00	\$ 33,767.00	\$ 40,520.00	\$ 6,753.00	20.0%	Public Libraries (Offset Receipts) Gov Budget 1.27.21
Prior Year Bills	\$ -	\$ -	\$ -	\$ -	0.0%	
<b>Total Other Financing Uses</b>	<b>\$ 2,181,856.72</b>	<b>\$ 1,823,342.65</b>	<b>\$ 2,146,063.00</b>	<b>\$ 322,720.35</b>	<b>17.7%</b>	
<b>Total General Fund Uses</b>	<b>\$ 58,407,544.89</b>	<b>\$ 63,644,001.17</b>	<b>\$ 64,505,037.32</b>	<b>\$ 861,036.15</b>	<b>1.4%</b>	

<b>General Government</b>	\$	3,046,825.15	4.89%
<b>Public Safety</b>	\$	5,157,737.69	8.27%
<b>Public Health</b>	\$	320,845.82	0.51%
<b>Public Works</b>	\$	5,066,066.47	8.12%
<b>Education</b>	\$	32,481,900.00	52.09%
<b>Culture and Recreation</b>	\$	1,089,449.09	1.75%
<b>Human Services</b>	\$	475,276.56	0.76%
<b>Insurance</b>	\$	12,974,563.29	20.81%
<b>Debt Service</b>	\$	<u>1,746,310.24</u>	<u>2.80%</u>
	\$	62,358,974.32	100.00%
	\$	<u>2,146,063.00</u>	

## FY22 SOURCES & USES

To see if the Town will vote to raise and/or appropriate a sum of money by borrowing or otherwise for highway construction and/or reconstruction or maintenance purposes which is to be reimbursed by the Commonwealth of Massachusetts; and pass any vote or take any other action relative thereto.

**\$ 579,719.00**

### Receipts Reserved for Appropriation Under MGL Chapter 40 Section 5F

Fund #	Fund Name		FY 2020 Actuals	FY 2021 Budget	FY 2022 Proposed Budget	Increase/Decrease \$	Increase/Decrease %	Explanation of Change
2907	Ambulance Fund	Salary	\$ 49,017.31	\$ 315,919.97	\$ 837,563.17	\$ 521,643.20	165%	
		Non-salary	\$ 130,506.54	\$ 110,659.56	\$ 172,501.42	\$ 61,841.86	56%	Ambulance supplies, billing annual service, intercept fees.
		Capital	\$ -	\$ 135,774.47	\$ 135,774.47	\$ -	0%	Lifepak, lease payment
		<i>Total</i>	\$ 179,523.85	\$ 562,354.00	\$ 1,145,839.06	\$ 583,485.06	104%	
		Revenue	\$ (918,780.68)	\$ (600,000.00)	\$ (1,162,150.00)	\$ (562,150.00)	94%	
		<b>Net (Profit) or Deficit</b>	<b>\$ (739,256.83)</b>	<b>\$ (776,902.83)</b>	<b>\$ (793,213.77)</b>	<b>\$ (16,310.94)</b>		

**Proposed FY22 Capital Projects**

Department	Description	Project Total	Proposed Funding Source	General Fund	Water Enterprise Fund	Sewer Enterprise Fund	Stormwater Enterprise Fund	Ambulance Enterprise Fund	CPC	Other	Other Desc	Description
IT	1:1 Replacements	\$132,500	GF	\$132,500								Continuation of Town plan to equip every student with a device for remote learning
Fire	Ladder 1 Year 5/5 Lease Payment	\$214,788	GF	\$214,788								This is the fifth year payment on a five year lease-to-own
IT	Network Upgrades	\$200,000	GF	\$200,000								This project is to replace the core network equipment which is critical to all town department communications and is end of life and end of support
ELPS	MV Replace Portable Modular Trailer Classroom with Permanent Structure	\$950,000	GFB	\$75,000								Structural failure of the modulars is imminent; replacement cannot be deferred any longer
Police	Cruiser Replacement with related equipment	\$95,200	To replace out of	\$53,820						\$41,380	CMF	Annual replacement of 2 cruisers to maintain a reliable, working fleet of emergency response vehicles
IT	Server Upgrades	\$23,000	GF	\$23,000								To replace camera server 2 of 3. These servers record all security cameras for all town department including schools. Server 1 of 3 was replaced in FY21
DPW - Bldg	Police- New Generator 50KW	\$34,093	Grant	\$0						\$34,093	Grant	Necessary to allow continued public safety communications in event of power outages
DPW- Equipment	One Ton Dump Truck #3 F550 [2001]	\$82,510	GF	\$82,510								replacement vehicle needed for current truck which is no longer safe to operate; dump body disconnected, lift gate removed due to deterioration
Fire	Replace FORD F550 Self-contained breathing apparatus (SCBA) replacements	\$112,000	GF/Grant	\$20,000						\$92,000	Grant	This is the Town's share of a grant which is pending approval
DPW - Highway	DPW- Sidewalk Fund	\$1,200,000	GFB	\$100,000								Ongoing plan to install sidewalks in Town
Health / DPW	Allen Street Landfill Closure - Land Acquisition	\$30,000	GF	\$30,000								Estimated cost to acquire remaining privately owned portion of parcel to allow Town to proceed with landfill closure
DPW - Bldg	Town Hall- Trailer Mount Generator (150 KW)	\$85,846	Grant	\$0						\$85,846	Grant	Necessary to allow for continued operations in event of power outages; particularly remote connections
ELPS	MS Exterior Doors - Replace Vestibule Doors and Custodial Entrance Door	\$31,800	GF	\$31,800								New doors are necessary to provide better security and more energy efficiency
Fire	Firefighter Bunker Gear - stagger replacement to keep provide all firefighters w/ a compliant set	\$21,231	GF	\$21,231								Necessary to comply with National Fire Protection Association standard regarding protective firefighter ensembles
DPW - Highway	Town-Wide Crack Sealing Parking Lots	\$82,500	GF	\$82,500								Necessary deferred maintenance to prevent further deterioration 100,000sq. ft. at 10 facilities
DPW- Equipment	Van #47 Ford E350[2001] Replace w/2020 FORD Transit Cargo Van	\$45,228	GF	\$45,228								To replace camera server 2 of 3. These servers record all security cameras for all town department including schools. Server 1 of 3 was replaced in FY21
IT	Equip Repl - Desktops, iPads, Non 1:1 Chromebooks	\$86,850	GF	\$86,850								Capital Infrastructure Maintenance of existing user endpoints, funding is higher to cover short funding in FY21, also staff macbooks were funded via grant in FY21
ELPS	BP Carpet Replacement - Library, Computer Labs, and Chorus Room	\$55,890	GF	\$55,890								Carpeting is 20 years old and is pulling up from flooring, creating a safety hazard
Recreation Dept	Heritage Park Redevelopment / Construction Documents	\$471,500	CPC	\$0					\$471,500			Includes use of 113k approved by TC for architectural design of this project in 2019; 358k in new spending
ELPS	Resurface ELHS Track	\$134,722	CPC	\$0					\$106,722	\$28,000	ELPS Rental Acct	CPC approved project and recommended for funding - this is for necessary to extend life of the track surface
Storm/Sewer	Vac/Jet Truck	\$522,062	SEFB/STEFB	\$0		\$228,556	\$261,031			\$32,475	Sewer CCP 3339	Needed to replace current 30 year old equipment for response to sewer backups and to perform necessary sewer cleaning and maintenance
Sewer	Vineland Pump Station Major Service	\$50,936	SEF	\$0		\$50,936						Pump has not had major service since 2004; have exceeded life span by 6,000 hours
Water	Replace Water Main Cooley Ave/Avery St.	\$658,499	WEFB	\$0	\$41,880							Water main subject to multiple failures affecting water quality; current main cannot be flushed as it does not connect to a larger main
Fire	Rescue 2 Year 3/3 Lease Payment	\$135,775	AEF	\$0				\$135,775				This is the third year payment on a three year lease-to-own

**Key**

GF	General Fund	GF Total	\$1,255,117
CMF	Casino Mitigation Fund	CMF Total	\$41,380
CPC	Community Preservation Commission	CPC Total	\$578,222
SEF	Sewer Enterprise Fund	SEF Total	\$279,492
STEF	Stormwater Enterprise Fund	STEF Total	\$261,031
WEF	Water Enterprise Fund	WEF Total	\$41,880
AEF	Ambulance Enterprise Fund	AEF Total	\$135,775
CCP	Closed Capital Projects		\$2,592,897
*B	Denotes bonding		

**FY22 SOURCES & USES      ELCAT ENTERPRISE FUND**

Moved that **\$ 319,850** be appropriated for the ELCAT Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the ELCAT Enterprise Fund for funding; and that \$215,600 be raised as follows:

	<b>2021</b>	<b>2022</b>
CABLE LICENSE (CHARTER)	\$ 215,000	\$ 308,000
SCHOOL DEPARTMENT	\$ -	\$ 10,000
VIDEO SERVICES	\$ 600	\$ 600
SPONSORS	\$ -	\$ -
INTEREST	\$ -	\$ 1,250

**ELCAT Enterprise Fund Expenses**

Personal Services	\$ 176,533	\$ 182,044
Operating Expenses	\$ 11,327	\$ 28,002
Debt Service:		
Principal	\$ -	\$ -
Interest	\$ -	\$ -
Capital Outlay	\$ 5,000	
Budget Surplus	\$ 24,455	\$ 109,804
<b>Total ELCAT Enterprise Fund Expenses</b>	<b>\$ 217,315</b>	<b>\$ 319,850</b>

**ELCAT Enterprise Fund Revenues**

CABLE LICENSE (CHARTER)	\$ 215,000	\$ 308,000
SCHOOL DEPARTMENT	\$ -	\$ 10,000
DVD INCOME	\$ 100	\$ 100
SPONSORS		\$ -
VHS Transfers	\$ 500	\$ 500
Interest	\$ -	\$ 1,250
Retained Earnings	\$ -	\$ -
<b>Total ELCAT Enterprise Fund Revenues</b>	<b>\$ 215,600</b>	<b>\$ 319,850</b>

**FY22 SOURCES & USES**

**STORM WATER ENTERPRISE FUND**

Moved that \$ 311,513 be appropriated for the Storm Water Enterprise Fund and that zero

be included in appropriations from the general fund for indirect costs and be allocated to the storm water enterprise fund for funding; and that \$310,854 be raised as follows:

	<b>2021</b>	<b>2022</b>
User Charges	\$ 310,854	\$ 310,854
Interest Earned	\$ -	\$ 659
 <b>Storm Water Enterprise Fund Expenses</b>		
Personnel Services	\$ 146,225	\$ 150,508
Operating Expenses	\$ 138,972	\$ 128,900
Debt Service:		
Principal	\$ -	\$ 251
Interest	\$ -	\$ -
Capital	\$ -	\$ -
Vehicle Replacement Reserve	\$ -	\$ -
Budget Surplus	\$ 25,657	\$ 31,855
<b>Total Storm Water Enterprise Fund Expenses</b>	<b>\$ 310,854</b>	<b>\$ 311,513</b>
 <b>Storm Water Enterprise Fund Revenues</b>		
Usage Charges	\$ 310,854	\$ 310,854
Interest Earned	\$ -	\$ 659
Retained Earnings	\$ -	\$ -
<b>Total Storm Water Enterprise Fund Revenues</b>	<b>\$ 310,854</b>	<b>\$ 311,513</b>



**FY22 SOUTHERN SEWER ENTERPRISE FUND**

Moved that \$ 2,440,500 be appropriated for the Sewer Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the sewer enterprise fund for funding; and that \$3,301,100 be raised as follows:

	<b>2021</b>	<b>2022</b>
Usage Charges	\$ 2,239,100	\$ 2,360,500
Interest Earned	\$ 30,000	\$ 40,000
Betterments	\$ 10,000	\$ 10,000
Connection Fees	\$ 35,000	\$ 30,000
<b>Sewer Enterprise Fund Expenses</b>		
Personnel Services	\$ 524,310	\$ 570,087
Operating Expenses	\$ 1,089,403	\$ 1,239,060
Debt Service:		
Principal	\$ 434,529	\$ 415,999
Interest	\$ 134,033	\$ 41,563
Capital	\$ -	\$ 35,000
Vehicle Replacement Reserve	\$ 50,000	\$ 50,000
Budget Surplus	\$ 81,825	\$ 88,790
<b>Sewer Enterprise Fund Expenses</b>	<b>\$ 2,314,100</b>	<b>\$ 2,440,500</b>
<b>Sewer Enterprise Fund Revenues</b>		
Usage Charges	\$ 2,239,100	\$ 2,360,500
Interest Earned	\$ 30,000	\$ 40,000
Betterments	\$ 10,000	\$ 10,000
Connection Fees	\$ 35,000	\$ 30,000
Retained Earnings	\$ -	
<b>Sewer Enterprise Fund Revenues</b>	<b>\$ 2,314,100</b>	<b>\$ 2,440,500</b>

## FY22 SOURCES & WATER ENTERPRISE FUND

Moved that **\$ 3,367,958** be appropriated for the Water Enterprise Fund and that zero be included in appropriations from the general fund for indirect costs and be allocated to the water enterprise fund for funding; and that \$3,367,958 be raised as follows:

	<b>2021</b>	<b>2022</b>
Usage Charges	\$ 3,202,500	\$ 3,302,958
Betterments	\$ -	\$ -
Interest Earned	\$ 50,500	\$ 40,000
Connection Fees	\$ 25,000	\$ 25,000
 <b>Water Enterprise Fund Expenses</b>		
Personnel Services	\$ 581,278	\$ 609,437
Operating Expenses	\$ 1,578,692	\$ 1,624,525
Debt Service:		
Principal	\$ 520,560	\$ 672,305
Interest	\$ 266,516	\$ 188,267
Capital Outlay	\$ -	\$ 75,000
Vehicle Replacement Reserve	\$ 50,000	\$ 50,000
Budget Surplus	\$ 280,954	\$ 148,423
<b>Total Water Enterprise Fund Expenses</b>	<b>\$ 3,278,000</b>	<b>\$ 3,367,958</b>
 <b>Water Enterprise Fund Revenues</b>		
Usage Charges	\$ 3,202,500	\$ 3,302,958
Betterments	\$ -	\$ -
Interest Earned	\$ 50,500	\$ 40,000
Connection Fees	\$ 25,000	\$ 25,000
Retained Earnings	\$ -	\$ -
<b>Total Water Enterprise Fund Revenues</b>	<b>\$ 3,278,000</b>	<b>\$ 3,367,958</b>