

# Finance Committee Budget Report of Recommendations



Fiscal Year 2022

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July 1, 2021 – June 30, 2022

<b>27-May-21</b>	<b><u>Fiscal Year 2021 Final Budget</u></b>	<b><u>Fiscal Year 2022 Requested Budget</u></b>	<b><u>Fiscal Year 2022 Finance Committee</u></b>
<b>114 - Moderator</b>			
Moderator Salary	100.00	100.00	100.00
Moderator Misc. Expense	50.00	50.00	50.00
<b>Subtotal</b>	<b><u>150.00</u></b>	<b><u>150.00</u></b>	<b><u>150.00</u></b>
<b>122 - Board of Selectmen</b>			
Town Administrator Salary	142,449.00	142,449.00	146,367.00
Asst. Town Administrator Salary	-	85,000.00	85,000.00
Executive Assistant Salary	54,788.00	54,788.00	56,295.00
Selectmen Salaries	15,000.00	15,000.00	15,000.00
Selectmen Other Wages	1,000.00	2,000.00	2,000.00
Selectmen Expenses	15,000.00	18,000.00	18,000.00
Medicaid Billing Service	13,500.00	13,500.00	13,500.00
Computer Equipment & Supplies	30,000.00	50,000.00	50,000.00
Town Hall Heat, Light and Power	58,000.00	58,000.00	58,000.00
<b>Subtotal</b>	<b><u>329,737.00</u></b>	<b><u>438,737.00</u></b>	<b><u>444,162.00</u></b>
<b>131 - Finance Committee</b>			
Finance Committee Expenses	2,300.00	2,300.00	2,300.00
Reserve Fund	450,000.00	200,000.00	200,000.00
<b>Subtotal</b>	<b><u>452,300.00</u></b>	<b><u>202,300.00</u></b>	<b><u>202,300.00</u></b>
<b>135 - Town Accountant</b>			
Accountant Salary	83,232.00	83,232.00	90,000.00
Assistant Accountant Salary	37,553.00	47,795.00	48,153.00
Accountant Expenses	10,100.00	10,100.00	10,100.00
<b>Subtotal</b>	<b><u>130,885.00</u></b>	<b><u>141,127.00</u></b>	<b><u>148,253.00</u></b>
<b>141 - Board of Assessors</b>			
Assessors Chair Salary	76,979.00	78,519.00	79,097.00
Assessors Clerk Salary	54,788.00	55,884.00	56,295.00
Assessors Member Salary	1,500.00	1,500.00	1,500.00
Assessors Expenses	28,186.00	32,834.00	32,834.00
GIS Hosting Service - Annual Fee	4,000.00	4,000.00	4,000.00
Assessors Equipment Expense	2,500.00	2,500.00	2,500.00
Public Utilities Valuation	-	6,000.00	6,000.00
<b>Subtotal</b>	<b><u>167,953.00</u></b>	<b><u>181,237.00</u></b>	<b><u>182,226.00</u></b>
<b>145 - Treasurer-Collector</b>			
Treasurer-Collector Salary	80,772.00	82,792.00	85,065.00
Deputy Treasurer-Collector Salary	63,196.00	64,776.00	66,631.00
Asst. Treasurer-Collector Salary	44,374.00	45,484.00	46,735.00
Asst. Treasurer-Collector Salary	43,300.00	44,383.00	45,602.00
Treasurer-Collector Expenses	99,250.00	99,250.00	99,250.00
Chapter 59A Retirement	6,500.00	6,500.00	6,500.00
<b>Subtotal</b>	<b><u>337,392.00</u></b>	<b><u>343,185.00</u></b>	<b><u>349,783.00</u></b>
<b>149 - Parking Fines</b>			
Parking Fine Administrator	940.00	940.00	940.00
<b>Subtotal</b>	<b><u>940.00</u></b>	<b><u>940.00</u></b>	<b><u>940.00</u></b>
<b>151 - Town Solicitor</b>			
Solicitor Salary	5,000.00	5,000.00	5,000.00
Solicitor Lit/Neg/Legal Memo	107,200.00	107,200.00	107,200.00
<b>Subtotal</b>	<b><u>112,200.00</u></b>	<b><u>112,200.00</u></b>	<b><u>112,200.00</u></b>

<i>27-May-21</i>	<i>Fiscal Year 2021 Final Budget</i>	<i>Fiscal Year 2022 Requested Budget</i>	<i>Fiscal Year 2022 Finance Committee</i>
<b>161 - Town Clerk</b>			
Town Clerk Salary	69,755.00	69,755.00	71,674.00
Assistant Town Clerk Salary	41,235.00	42,259.00	43,446.00
Registrars Salaries	3,850.00	3,850.00	3,850.00
Town Clerk Misc. Expense	8,000.00	8,000.00	8,000.00
Election Expenses	40,000.00	16,500.00	16,500.00
Street Listing Misc. Expense	750.00	750.00	750.00
Census Misc. Expense	8,000.00	8,000.00	8,000.00
<b>Subtotal</b>	<b>171,590.00</b>	<b>149,114.00</b>	<b>152,220.00</b>
<b>171 - Conservation Commission</b>			
Conservation Expenses	7,500.00	7,500.00	7,500.00
<b>Subtotal</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>
<b>175 - Planning Board</b>			
Planning Board Expenses	4,000.00	4,000.00	4,000.00
<b>Subtotal</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
<b>176 - Zoning Board</b>			
Zoning Board Expenses	3,200.00	3,200.00	3,200.00
<b>Subtotal</b>	<b>3,200.00</b>	<b>3,200.00</b>	<b>3,200.00</b>
<b>179 - Montachusett Planning Comm.</b>			
MRPC Assessment	4,862.00	4,984.00	4,984.00
<b>Subtotal</b>	<b>4,862.00</b>	<b>4,984.00</b>	<b>4,984.00</b>
<b>182 - Economic Development</b>			
Economic Development Director	80,972.00	80,972.00	83,211.00
Economic Development Expenses	5,850.00	5,850.00	5,850.00
<b>Subtotal</b>	<b>86,822.00</b>	<b>86,822.00</b>	<b>89,061.00</b>
<b>193 - Insurance/Miscellaneous</b>			
Law Books	750.00	750.00	750.00
Civic Fund	18,500.00	18,500.00	18,500.00
Town Report Preparation	6,500.00	6,500.00	6,500.00
Town Audit	41,000.00	60,000.00	60,000.00
Copy Machine Expense	3,500.00	3,500.00	3,500.00
Liability Insurance	65,000.00	80,000.00	80,000.00
Blanket Insurance	275,000.00	350,000.00	350,000.00
<b>Subtotal</b>	<b>410,250.00</b>	<b>519,250.00</b>	<b>519,250.00</b>
<b>210 - Police Department</b>			
Police Chief Salary	134,738.00	134,738.00	141,925.00
Police Lieutenant Salary	98,601.00	202,625.00	213,433.00
Police Clerk Salary	26,140.00	26,140.00	27,530.00
Police Sergeants Salaries	414,646.00	408,240.00	430,015.00
Patrolmen Salaries	1,359,592.00	1,325,812.00	1,396,533.00
Dispatchers Salaries	441,878.00	442,960.00	442,960.00
Police Overtime Pay	110,000.00	120,000.00	120,000.00
Police Longevity Pay	19,900.00	14,100.00	14,100.00
Police Holiday Pay	113,826.00	116,903.00	102,220.00
Police Compensatory Court Time	32,000.00	32,000.00	32,000.00
Police Sick Time Buyback	130,294.00	37,114.00	39,093.00
Police Incentive	41,000.00	64,000.00	68,000.00
Police Quinn Bill	252,694.00	186,172.00	196,103.00

<b>27-May-21</b>	<b><u>Fiscal Year 2021 Final Budget</u></b>	<b><u>Fiscal Year 2022 Requested Budget</u></b>	<b><u>Fiscal Year 2022 Finance Committee</u></b>
Police Heat, Light & Power	42,000.00	42,000.00	42,000.00
Police Expenses	100,900.00	115,200.00	115,200.00
Police New Radio Maintenance	-	1,000.00	1,000.00
Traffic Signs	-	-	-
Police Training & Education	40,000.00	55,000.00	55,000.00
Police Uniforms	37,300.00	44,600.00	47,400.00
Rifle Range	1,100.00	1,100.00	1,100.00
Police New Equipment	46,700.00	85,000.00	85,000.00
<b>Subtotal</b>	<b><u>3,443,309.00</u></b>	<b><u>3,454,704.00</u></b>	<b><u>3,570,612.00</u></b>
<b>220 - Fire Department</b>			
Fire Chief Salary	113,572.00	125,740.00	125,740.00
Deputy Chief Salary	79,793.00	83,737.00	83,737.00
Captains/Acting Captains Salaries	223,177.00	234,816.00	234,816.00
Fire Fighters Salaries	1,050,664.00	1,076,113.00	1,076,113.00
Call Fire Fighters Salaries	12,000.00	12,000.00	12,000.00
Fire Alarm Electrician	6,231.00	6,033.00	6,356.00
Fire Department Clerk	4,000.00	4,000.00	4,000.00
Fire Overtime	200,000.00	375,000.00	375,000.00
Fire Longevity Pay	5,385.00	5,770.00	5,770.00
Fire Holiday Pay	74,820.00	80,079.00	80,079.00
Fire Sick Time Buyback	46,675.00	22,759.00	22,759.00
Fire Incentive Pay	13,260.00	13,260.00	13,260.00
Fire Uniforms Allowance	19,500.00	19,500.00	19,500.00
Fire Uniforms Expense	29,400.00	30,000.00	30,000.00
Fire Heat, Light & Power	22,050.00	22,000.00	22,000.00
Apparatus Repair & Maintenance	30,000.00	50,000.00	50,000.00
Fire Alarm Expense	32,000.00	30,000.00	30,000.00
Fire Radio Service	20,000.00	20,000.00	20,000.00
Fire Training	8,000.00	8,000.00	8,000.00
Fire Training Overtime	17,000.00	18,000.00	18,000.00
Fire Hose	-	5,000.00	5,000.00
Fire Misc. Expenses	30,000.00	40,000.00	40,000.00
Respiratory Equipment	3,000.00	5,000.00	5,000.00
Technical Rescue Equipment	-	-	-
Fire Equipment	44,500.00	75,000.00	10,000.00
<b>Subtotal</b>	<b><u>2,085,027.00</u></b>	<b><u>2,361,807.00</u></b>	<b><u>2,297,130.00</u></b>
<b>241 - Building Inspector</b>			
Building Inspector Salary	63,178.00	64,750.00	66,576.00
Building Inspector Other Wages	1,250.00	1,250.00	1,250.00
Permitting Department Clerk	45,544.00	45,544.00	49,110.00
Permitting Department Clerk (P/T)	-	-	19,899.00
Building Inspector Expenses	6,000.00	6,000.00	6,000.00
<b>Subtotal</b>	<b><u>115,972.00</u></b>	<b><u>117,544.00</u></b>	<b><u>142,835.00</u></b>
<b>242 - Gas/Plumbing Inspectors</b>			
Gas Inspector Expenses	100.00	100.00	100.00
Plumbing Inspector Expenses	100.00	100.00	100.00
<b>Subtotal</b>	<b><u>200.00</u></b>	<b><u>200.00</u></b>	<b><u>200.00</u></b>
<b>244 - Sealer of Weights &amp; Measures</b>			
Sealer Salary	7,663.00	6,768.00	6,954.00
Sealer Expenses	970.00	970.00	970.00
<b>Subtotal</b>	<b><u>8,633.00</u></b>	<b><u>7,738.00</u></b>	<b><u>7,924.00</u></b>

<b>27-May-21</b>	<b><u>Fiscal Year 2021 Final Budget</u></b>	<b><u>Fiscal Year 2022 Requested Budget</u></b>	<b><u>Fiscal Year 2022 Finance Committee</u></b>
<b>245 - Electrical Inspector</b>			
Electrical Inspector Salary	23,107.00	23,107.00	23,743.00
Asst. Electrical Inspector Salary	1,000.00	1,000.00	1,000.00
Electrical Inspector Expenses	3,000.00	3,000.00	3,000.00
<b>Subtotal</b>	<b><u>27,107.00</u></b>	<b><u>27,107.00</u></b>	<b><u>27,743.00</u></b>
<b>291 - Emergency Management</b>			
Emergency Mgmt. Other Wages	4,000.00	4,000.00	4,000.00
Emergency Mgmt. Expenses	3,000.00	3,000.00	3,000.00
Emergency Mgmt. New Vehicle			
<b>Subtotal</b>	<b><u>7,000.00</u></b>	<b><u>7,000.00</u></b>	<b><u>7,000.00</u></b>
<b>292 - Animal Control Officer</b>			
Animal Control Officer Salary	38,349.00	39,299.00	40,395.00
Animal Control Expenses	5,490.00	5,490.00	5,490.00
Animal Control Kennel Fees	5,310.00	5,310.00	5,310.00
<b>Subtotal</b>	<b><u>49,149.00</u></b>	<b><u>50,099.00</u></b>	<b><u>51,195.00</u></b>
<b>301 - School Department</b>			
School Salaries	16,633,329.00		17,065,433.00
Special Needs	3,172,212.00		2,862,886.00
Vocational Education	2,023,284.00		2,083,917.00
School Misc. Expense/Trans.	2,362,429.00		2,777,220.00
Athletic Fund	204,025.00		206,260.00
School Pensions & Employee Separation	129,000.00		100,000.00
<b>Subtotal</b>	<b><u>24,524,279.00</u></b>	<b><u>25,315,526.00</u></b>	<b><u>25,095,716.00</u></b>
<b>422 - Dept. of Public Works</b>			
DPW Superintendent Salary	27,594.00	27,594.00	28,353.00
DPW Wages	291,500.00	315,650.00	315,650.00
DPW Clerk Salary	11,985.00	11,985.00	12,345.00
DPW Overtime	20,000.00	20,000.00	20,000.00
DPW Longevity Pay	2,250.00	1,750.00	1,750.00
DPW Clothing Allowance	4,350.00	4,350.00	4,350.00
Fuel Tank Pump & Maintenance	95,000.00	95,000.00	95,000.00
Street Maintenance	-	-	-
DPW Expenses	250,000.00	265,000.00	265,000.00
DPW Snow & Ice	460,000.00	460,000.00	460,000.00
<b>Subtotal</b>	<b><u>1,162,679.00</u></b>	<b><u>1,201,329.00</u></b>	<b><u>1,202,448.00</u></b>
<b>510 - Board of Health</b>			
Health Agent Salary	38,889.00	38,889.00	40,998.00
Health Agent Salary	33,309.00	33,309.00	35,123.00
Health Board Salaries	900.00	900.00	900.00
Administrative Assistant	18,313.00	18,313.00	19,290.00
Health Nurse Salary	39,976.00	39,976.00	41,076.00
Health Board Expenses	9,000.00	10,000.00	10,000.00
Nurse Expense	500.00	500.00	500.00
Clean & Lien Program	5,000.00	5,000.00	5,000.00
<b>Subtotal</b>	<b><u>145,887.00</u></b>	<b><u>146,887.00</u></b>	<b><u>152,887.00</u></b>
<b>541 - Council On Aging</b>			
COA Director Salary	57,368.00	58,291.00	60,437.00
COA Asst. Dir. / Vol Coord.	41,235.00	41,898.00	43,446.00
COA Dispatcher Salary	22,511.00	22,874.00	23,699.00

<b>27-May-21</b>	<b><u>Fiscal Year 2021 Final Budget</u></b>	<b><u>Fiscal Year 2022 Requested Budget</u></b>	<b><u>Fiscal Year 2022 Finance Committee</u></b>
COA Van Driver Salaries	61,661.00	67,340.00	67,340.00
COA Outreach Worker	24,808.00	34,436.00	34,823.00
COA Site Manager	24,247.00	24,637.00	25,539.00
COA Program Coordinator	26,061.00	35,590.00	36,558.00
COA Misc. Expenses	14,000.00	13,600.00	13,600.00
COA Van Maintenance	250.00	250.00	250.00
COA Programs	12,000.00	12,000.00	12,000.00
COA Utilities	24,000.00	24,000.00	24,000.00
<b>Subtotal</b>	<b><u>308,141.00</u></b>	<b><u>334,916.00</u></b>	<b><u>341,692.00</u></b>
<b>543 - Dept. of Veteran Services</b>			
Veterans Agent Salary	53,330.00	54,664.00	56,162.00
Veterans Benefits	200,000.00	200,000.00	200,000.00
Veterans Misc. Expense	1,630.00	1,630.00	1,630.00
<b>Subtotal</b>	<b><u>254,960.00</u></b>	<b><u>256,294.00</u></b>	<b><u>257,792.00</u></b>
<b>610 - Bigelow Public Library</b>			
Library Director Salary	71,454.00	73,244.00	75,254.00
Librarians Salaries	123,513.00	123,212.00	126,625.00
Head of Adult Services Salary	49,548.00	50,791.00	52,197.00
Head of Youth Services Salary	52,070.00	53,367.00	54,828.00
Books/AV/Periodicals	68,500.00	68,000.00	68,000.00
Library Expenses	10,563.00	10,000.00	10,000.00
Library Heat, Light & Power	18,000.00	16,000.00	16,000.00
Library Technology	7,000.00	6,000.00	6,000.00
Library Public Programs	5,000.00	7,000.00	7,000.00
Library Consortium Membership	13,249.00	12,580.00	12,580.00
<b>Subtotal</b>	<b><u>418,897.00</u></b>	<b><u>420,194.00</u></b>	<b><u>428,484.00</u></b>
<b>630 - Parks &amp; Recreation</b>			
Recreation Wages	44,530.00	52,700.00	52,700.00
Parks & Rec. Director Salary	58,702.00	59,876.00	61,862.00
Recreation Manager Salary	43,830.00	43,607.00	45,036.00
Recreation Expenses	18,150.00	22,832.00	22,832.00
Duffy Park Misc. Expense	-	-	-
Foster Fountain Misc. Expense	-	-	-
Park Heat, Light & Power	4,000.00	6,000.00	6,000.00
Park Misc. Expense	3,000.00	6,000.00	6,000.00
Park New Equipment	-	-	-
Central Park Misc. Expense	5,000.00	5,000.00	5,000.00
Office Heat, Light & Power	5,000.00	5,000.00	5,000.00
<b>Subtotal</b>	<b><u>182,212.00</u></b>	<b><u>201,015.00</u></b>	<b><u>204,430.00</u></b>
<b>699 - Fuller Field Commission</b>			
Fuller Field Expenses	3,000.00	-	-
Heat, Light & Power	2,000.00	-	-
Fuller Field Improvements	-	-	-
Fuller Field Equipment	-	-	-
<b>Subtotal</b>	<b><u>5,000.00</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>155 - Human Resources</b>			
Human Resource Director Salary	80,000.00	85,888.00	88,262.00
Human Resource Misc. Expense	5,000.00	13,000.00	13,000.00
<b>Subtotal</b>	<b><u>85,000.00</u></b>	<b><u>98,888.00</u></b>	<b><u>101,262.00</u></b>

27-May-21

Fiscal Year 2021  
Final BudgetFiscal Year 2022  
Requested BudgetFiscal Year 2022  
Finance Committee**154 - Facilities & Grounds Department**

Facility Director Salary	95,954.00	93,615.00	96,173.00
Administrative Assistant Salary	-	34,603.00	34,823.00
Facilities Salaries	1,139,912.00	1,257,126.00	1,257,126.00
Facilities Expenses	164,950.00	164,950.00	164,950.00
Contractual Services	131,450.00	131,450.00	131,450.00
Tree Removal & Maintenance	-	50,000.00	50,000.00
Repairs & Maintenance	255,849.00	255,849.00	255,849.00
Facilities Equipment	112,000.00	112,000.00	112,000.00
Capital Improvements	285,475.00	285,475.00	285,475.00
<b>Subtotal</b>	<b>2,185,590.00</b>	<b>2,385,068.00</b>	<b>2,387,846.00</b>

Commission on Disability	668.00	668.00	668.00
Cable Advisory Commission	470.00	470.00	470.00
Permanent Building Committee	1,500.00	1,500.00	1,500.00
Historical Commission	1,000.00	1,000.00	1,000.00
Personnel Board Misc. Expense	750.00	750.00	750.00
Weeks Fund Treasurer Salary	150.00	150.00	150.00
Memorial/Veteran's Day	4,982.00	4,982.00	4,982.00
Recycling Expense	50,000.00	60,000.00	60,000.00
Retirement Board Appropriation	3,057,670.00	3,230,929.00	3,230,929.00
Debt Retirement Principal	914,607.00	1,087,746.00	1,087,746.00
Debt Retirement Interest	229,966.00	213,152.00	213,152.00
Short Term Borrowing	103,361.00	25,000.00	25,000.00
Medicare Tax	362,688.00	367,337.00	367,337.00
Unemployment Compensation	48,545.00	48,545.00	48,545.00
Group Health Insurance	4,729,727.00	5,070,803.00	5,070,584.00
Workers Compensation	200,095.00	230,000.00	230,000.00
Street Lights	85,000.00	100,000.00	100,000.00
<b>Subtotal</b>	<b>9,791,179.00</b>	<b>10,443,032.00</b>	<b>10,442,813.00</b>

**Grand Total** 47,020,002.00 49,024,094.00 48,940,238.00

**Fiscal Year 2022 Enterprise Budgets****232 - Ambulance Enterprise Fund**

Ambulance Wages	191,398.00	224,538.00	224,538.00
Ambulance Holiday Pay	10,084.00	11,438.00	11,438.00
Employee Benefits	11,276.00	18,000.00	18,000.00
Ambulance Misc. Expense	151,000.00	150,000.00	150,000.00
EMT Comp. Pay	45,120.00	45,120.00	45,120.00
EMT Training Tuition	19,500.00	19,500.00	19,500.00
EMT Training Misc. Expense	6,000.00	10,000.00	10,000.00
EMT Overtime	38,855.00	41,000.00	41,000.00
Repair and Maintenance	-	15,000.00	15,000.00
Capital Outlay (Ambulance)	-	67,225.00	67,225.00
<b>Subtotal</b>	<b>473,233.00</b>	<b>601,821.00</b>	<b>601,821.00</b>

\*\*Ambulance Enterprise Budget Offset By User Fees of \$541,382.00 & Retained Earnings of \$67,225.00 . Indirect costs of \$6,786.00 to be raised in the General Fund operating budget and reimbursed through a transfer from the Ambulance Enterprise Fund.

**452 - Water & Sewer Enterprise Fund**

Wages & Salary	625,100.00	672,000.00	672,000.00
Overtime	110,000.00	125,000.00	125,000.00
Superintendent Salary	75,585.00	75,585.00	77,664.00

<b>27-May-21</b>	<b><u>Fiscal Year 2021 Final Budget</u></b>	<b><u>Fiscal Year 2022 Requested Budget</u></b>	<b><u>Fiscal Year 2022 Finance Committee</u></b>
DPW Clerk Salary	32,464.00	32,464.00	33,357.00
Employee Benefits	77,134.00	104,510.00	104,510.00
Clothing Allowance	7,975.00	7,975.00	7,975.00
Longevity	4,850.00	4,000.00	4,000.00
Heat, Light & Power	200,000.00	230,000.00	230,000.00
Equipment & Supplies	40,000.00	-	-
Pump Station Operation & Maint.	190,000.00	260,000.00	260,000.00
Water/Sewer Improvements	28,000.00	-	-
Water/Sewer Misc. Expense	130,000.00	165,000.00	165,000.00
Capital Outlay	-	-	-
Discretionary Equipment	5,000.00	80,000.00	80,000.00
Water Charge (DEP)	6,000.00	6,000.00	6,000.00
Cross Connection Services	12,000.00	12,000.00	12,000.00
Payment-in-Lieu of Taxes	-	-	-
Debt & Interest	395,000.00	620,000.00	620,000.00
WPAT Debt & Interest	680,000.00	165,000.00	165,000.00
<b>Subtotal</b>	<b><u>2,619,108.00</u></b>	<b><u>2,559,534.00</u></b>	<b><u>2,562,506.00</u></b>

\*\*Water & Sewer Enterprise Budget offset by user fees of \$2,563,834.00 & Retained Earnings of \$181,024.00. Indirect costs of \$182,352.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Water & Sewer Enterprise Fund.

#### **433 - Rubbish Enterprise Fund**

Rubbish Wages	199,100.00	207,100.00	207,100.00
Superintendent Salary	16,795.00	16,795.00	17,257.00
DPW Clerk Salary	7,660.00	7,660.00	7,871.00
Employee Benefits	40,912.00	40,887.00	40,887.00
Clothing Allowance	2,900.00	2,900.00	2,900.00
Rubbish Overtime	25,000.00	26,000.00	26,000.00
Rubbish Misc. Expense	60,000.00	60,000.00	60,000.00
Compactor Maintenance	120,000.00	100,000.00	100,000.00
Rubbish Maint. & Disposal	180,000.00	250,000.00	250,000.00
Collection Contractor Services	5,000.00	-	-
Debt & Interest	38,000.00	-	-
<b>Subtotal</b>	<b><u>695,367.00</u></b>	<b><u>711,342.00</u></b>	<b><u>712,015.00</u></b>

\*\*Rubbish Enterprise Budget offset by user fees of \$692,245.00 & Retained Earnings of \$41,000.00. Indirect costs of \$21,230.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Rubbish Enterprise Fund.

#### **458 - Landfill Enterprise Fund**

Landfill Wages	275,000.00	283,000.00	283,000.00
Superintendent Salary	25,000.00	25,000.00	25,000.00
Employee Benefits	20,156.00	43,903.00	43,903.00
Clothing Allowance	2,175.00	2,175.00	2,175.00
Longevity	1,250.00	1,250.00	1,250.00
Landfill Overtime	50,000.00	55,000.00	55,000.00
Landfill Misc. Expense	150,000.00	150,000.00	150,000.00
Landfill Permitting & Engineering	200,000.00	150,000.00	150,000.00
Equipment & Supplies	200,000.00	150,000.00	150,000.00
Contractor Services	200,000.00	200,000.00	200,000.00
Debt & Interest	75,000.00	61,519.00	61,519.00
<b>Subtotal</b>	<b><u>1,198,581.00</u></b>	<b><u>1,121,847.00</u></b>	<b><u>1,121,847.00</u></b>

\*\*Landfill Enterprise Budget offset by user fees of \$1,154,497.00. Indirect costs of \$32,650.00 to be raised and appropriated in the General Fund operating budget and reimbursed through a transfer from the Landfill Enterprise Fund.



27-May-21

Fiscal Year 2021  
Final Budget

Fiscal Year 2022  
Requested Budget

Fiscal Year 2022  
Finance Committee

**Fiscal Year 2022 Budget Summary**

General Government	1,968,229.00	1,867,082.00	1,894,939.00
Public Safety	6,210,570.00	6,628,960.00	6,707,400.00
Schools	24,524,279.00	25,315,526.00	25,095,716.00
Public Works/Facilities	7,911,325.00	8,039,120.00	8,046,662.00
Health	145,887.00	146,887.00	152,887.00
Council On Aging	308,141.00	334,916.00	341,692.00
Veterans Services	259,942.00	261,276.00	262,774.00
Library	418,897.00	420,194.00	428,484.00
Parks & Recreation	182,212.00	201,015.00	204,430.00
Retirement	3,057,670.00	3,230,929.00	3,230,929.00
Health & General Insurance	5,318,367.00	5,779,348.00	5,779,129.00
Unclassified	452,838.00	467,487.00	467,487.00
Municipal Indebtedness			
Principal	914,607.00	1,087,746.00	1,087,746.00
Interest	229,966.00	213,152.00	213,152.00
Short Term Borrowing	103,361.00	25,000.00	25,000.00
<b>Grand Total All Funds</b>	<b><u>52,006,291.00</u></b>	<b><u>54,018,638.00</u></b>	<b><u>53,938,427.00</u></b>

**Fiscal Year 2022 Revenue/Budget**

**Uses of Resources:**

Appropriations:

Annual Budget	47,020,002.00	49,024,094.00	48,940,238.00
Ambulance Enterprise Fund	473,233.00	601,821.00	601,821.00
Water & Sewer Enterprise Fund	2,619,108.00	2,559,534.00	2,562,506.00
Rubbish Enterprise Fund	695,367.00	711,342.00	712,015.00
Landfill Enterprise Fund	1,198,581.00	1,121,847.00	1,121,847.00
Annual Town Meeting Articles	8,026,179.00	229,800.00	15,173,240.00
Special Town Meeting Articles	-	-	110,000.00
<b>Total Appropriations</b>	<b><u>60,032,470.00</u></b>	<b><u>54,248,438.00</u></b>	<b><u>69,221,667.00</u></b>

Local Expenditures:

Tax Title Expenditures	10,000.00	10,000.00	10,000.00
Cherry Sheet Offsets	473,035.00	507,754.00	507,754.00
School Choice Assessments	1,626,203.00	1,828,209.00	1,828,209.00
Final Judgements	-	-	-
Snow & Ice Account	75,000.00	75,000.00	75,000.00
<b>Total Local Expenditures</b>	<b><u>2,184,238.00</u></b>	<b><u>2,420,963.00</u></b>	<b><u>2,420,963.00</u></b>

State & County Charges:

Overlay Reserve (Assessors):	150,000.00	150,000.00	150,000.00
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**Total Uses of Resources**

<b>62,433,030.00</b>	<b>56,884,721.00</b>	<b>71,857,950.00</b>
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**Sources of Funding:**

Local Property Taxes:

Property Taxes Levy Limit	26,500,025.00	28,398,517.00	28,398,517.00
Proposition 2 1/2 Increase	662,500.63	709,963.40	709,963.40
Supplemental Tax Assessments	-	-	-
New Growth Per Assessors	250,000.00	-	300,000.00
<b>Total Local Property Taxes</b>	<b><u>27,412,525.63</u></b>	<b><u>29,108,480.40</u></b>	<b><u>29,408,480.40</u></b>

<b>27-May-21</b>	<b><u>Fiscal Year 2021 Final Budget</u></b>	<b><u>Fiscal Year 2022 Requested Budget</u></b>	<b><u>Fiscal Year 2022 Finance Committee</u></b>
<b>State Aid (Cherry Sheet):</b>			
Chapter 70 Education Aid	14,112,034.00	14,938,662.00	14,938,662.00
Charter Tuition Reimbursement	126,445.00	215,552.00	215,552.00
School Choice Tuition	452,669.00	480,949.00	480,949.00
Meals Tax Revenue	72,000.00	50,000.00	50,000.00
Room Tax Revenue	-	-	-
General Municipal Aid	2,499,684.00	2,587,173.00	2,587,173.00
Police Career Incentive	-	-	-
Veterans' Benefit	88,010.00	72,165.00	72,165.00
Vets, Blind, Elderly Exemption	88,843.00	77,474.00	77,474.00
State Owned Land	2,406.00	2,835.00	2,835.00
Public Libraries	20,366.00	26,805.00	26,805.00
<b>Total State Aid</b>	<b><u>17,462,457.00</u></b>	<b><u>18,451,615.00</u></b>	<b><u>18,451,615.00</u></b>
<b>Estimated Local Revenues:</b>			
Motor Vehicle Excise	1,595,000.00	1,450,000.00	1,450,000.00
Payments Lieu of Taxes	130,000.00	130,000.00	130,000.00
Tax Liens	40,000.00	40,000.00	40,000.00
Penalties & Interest	120,000.00	120,000.00	120,000.00
Licenses, Fees & Permits	200,000.00	200,000.00	200,000.00
Fines & Forfeits	25,000.00	25,000.00	25,000.00
Intergovernmental	40,000.00	40,000.00	40,000.00
Investment Income	70,000.00	70,000.00	70,000.00
Unclassified	700,000.00	700,000.00	700,000.00
<b>Total Estimated Local Revenues</b>	<b><u>2,920,000.00</u></b>	<b><u>2,775,000.00</u></b>	<b><u>2,775,000.00</u></b>
<b>Other Available Funds:</b>			
Free Cash	1,039,328.37	-	712,062.60
Ambulance Enterprise Fund	473,233.00	601,821.00	601,821.00
Water & Sewer Enterprise Fund	2,619,108.00	2,559,534.00	2,562,506.00
Rubbish Enterprise Fund	695,367.00	711,342.00	712,015.00
Landfill Enterprise Fund	1,198,581.00	1,121,847.00	1,121,847.00
Debt Exclusion (Rauscher Farm)	165,467.00	160,199.00	160,199.00
Debt Exclusion (Senior Center)	103,371.00	100,060.00	100,060.00
Debt Exclusion (Schools)	341,313.00	324,603.00	324,603.00
Debt Exclusion (Fire Department)	100,850.00	92,850.00	92,850.00
Debt Exclusion (Savage Field)	49,600.00	48,200.00	48,200.00
Debt Exclusion (Water Street)	19,400.00	18,800.00	18,800.00
School Building Reimbursement	-	-	-
Transfers from Enterprise Funds	133,840.00	133,840.00	243,018.00
Borrowing on Articles	490,400.00	-	3,000,000.00
Overlay Surplus	30,000.00	30,000.00	30,000.00
Enterprise Funds	5,950,000.00	-	9,300,000.00
Local Cable Access Fund	175,000.00	175,000.00	175,000.00
Capital & Infrastructure Stabilization Fund	1,000,000.00	-	2,000,000.00
Close-Out of Borrowing Articles	-	-	19,873.00
FY2020 Wages Encumbered	53,189.00	-	-
Stabilization Fund	-	-	-
<b>Total Other Available Funds</b>	<b><u>14,638,047.37</u></b>	<b><u>6,078,096.00</u></b>	<b><u>21,222,854.60</u></b>
<b>Total Sources of Revenue</b>	<b><u>62,433,030.00</u></b>	<b><u>56,413,191.40</u></b>	<b><u>71,857,950.00</u></b>
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<b>PROJECTED SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>(471,529.61)</b>	<b>0.00</b>