



Town Manager
Lyn N. Simmons

Town of
Longmeadow, Massachusetts

20 Williams Street, Longmeadow, MA 01106
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Select Board
Thomas Lachiusa, Chair Person
Marc Strange, Vice Chair
Steven Marantz, Clerk
Mark Gold
Richard Foster

Special Select Board Meeting

Tuesday, March 9, 2021
7:00 PM

Remote Meeting

AGENDA

1. **Arrangements for remote participation by Select Board members and members of the public are being made in accordance with Governor Baker's Emergency Order Modifying the State's Open Meeting Law.**

[ORDER SUSPENDING CERTAIN PROVISION OF THE OPEN MEETING LAW 3-12-2020.PDF](#)

2. **Join Zoom Webinar**

[HTTPS://ZOOM.US/J/91773420605?PWD=TJC5SJK2RZE2BJGWYYTHQUP0KZRZQT09](https://zoom.us/j/91773420605?pwd=TJC5SJK2RZE2BJGWYYTHQUP0KZRZQT09)

Passcode: 330821

Or call 1 646 558 8656 Webinar ID: 917 7342 0605 Passcode: 330821

3. **Open Meeting, Announce Remote Participation Method and Meeting Conduct**

4. **Departmental Budget Reviews**

Documents:

[FY 22 BUDGET MESSAGE TM TO SB.PDF](#)

[FY 2022 BUDGET 2-24-21.PDF](#)

[FY22 BUDGET WORKSHEET MASTER 2-24-21.PDF](#)

5. **Discussion on Statement regarding Hampden County Retirement Board**

6. **Adjourn**

~ 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. ~



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Longmeadow, Massachusetts

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Town Manager Lyn N. Simmons

Select Board

TO: Chairperson Thomas Lachiusa and Members of the Select Board

FROM: Lyn N. Simmons, Town Manager
Paul J. Pasterczyk, Assistant Town Manager / Finance Director

DATE: March 1, 2021

RE: FY 2022 Town Manager Budget Message

We are pleased to present the Fiscal Year (FY) 2022 Budget for the Town of Longmeadow. In its final form, this budget will continue the budgeting best practices that has earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the last six fiscal years. The four principles of the GFOA budget process are:

Principle I – Establish Broad Goals to Guide Government Decision Making. A government should have broad goals that provide overall direction for the government and serve as a basis for decision making.

Principle II – Develop Approaches to Achieve Goals. A government should have specific policies, plans, programs, and management strategies to define how it will achieve its long-term goals.

Principle III – Develop a Budget with Approaches to Achieve Goals. A financial plan and budget that moves toward achievement of goals, within the constraints of available resources, should be prepared and adopted.

Principle IV – Evaluate Performance and Make Adjustments. Program and financial performance should be continually evaluated, and adjustments made, to encourage progress toward achieving goals.

Budget Process: Initial Forecast:

The preparation for the FY 2022 budget began in November 2020 with a joint meeting of the Select Board, School Committee and Finance Committee. Contents of the meeting included an update on the FY 2021 budget, including an update to the Town's current financial position. Updated FY 2021 budget numbers became the basis for the FY 2022 budget projection. Projections at that time indicated a budget shortfall of \$827,521. On the sources side, this projection included using only 1.75% of the Proposition 2 ½ allowable 2.50% tax levy increase, an \$84,000 increase in state aid (about 1.20%) and a \$40,223, less than 1.00% increase in local receipts. No use of reserve funds were in the budget projections.

On the expenditure side, wages were anticipated to increase 3.00% / \$1,018,488 covering both cost-of-living allowances and step increases. Expense line items were allotted 0.50% increase to cover inflation; employee benefits were expected to increase at various levels; debt service was to be funded at the actual amounts due, and capital at 3.00% of anticipated net general fund revenue in accordance with

Select Board policy, an increase of \$86,570 over FY 2021. The annual contribution to the OPEB trust fund was to increase by \$12,500 to a total of \$512,500.

Budget Directive

The Town Manager's FY 2022 Town Budget directive to Town Departments stated that 1.75% of the allowable 2.50% tax levy increase would be used in the budget submitted to the Select Board. Given the initial budget forecast, a level service budget was asked to be produced. Any deviations from a level service request were asked to be submitted as a supplemental budget. The funding level for the Select Board's Capital policy remained at 3.00% of net general fund revenue. However, if a small amount of additional funding was needed, the Town Manager's FY 2022 recommended capital plan could still be fully funded with residual funds from the Capital Stabilization Fund and a small supplement from the Town's Free Cash. Attrition savings known, or reasonably predicted, were to be taken into consideration when budget amounts were calculated for personnel costs.

Budget Process: Revenue Summary

The Town's General Fund, which excludes enterprise funds (Water, Sewer, and Stormwater), has four major sources of funds categories: Property Taxes, State Aid, Local Receipts, and Reserves. As the budget process evolved, the estimates made in November 2020 were modified to include: updated Property Tax data (+\$101,640), to adjust the State aid estimate to align with the Governor's State Aid proposal within his FY 2022 State budget proposal (+\$63,892) and to include some Day Care revenues (+\$150,000) that will be equally offset by Day Care General Fund appropriations.

Revenues: Property Taxes

Property taxes are the largest revenue source of the Town comprising 82.47% of the FY 2022 General Fund revenue budget. Property taxes are levied on real property (land and buildings) and personal property (equipment) used by business firms. The Board of Assessors' main responsibility is to determine the value of all real and personal property. The Department of Revenue's (DOR) required five-year (formerly every three years) revaluation was last completed in FY 2019. In the last three fiscal years, property values increased 1.44% in FY 2021, 3.18% in FY 2020, and 4.68% in FY 2019. On an annual basis between the five year revaluations, interim adjustments are performed and, finally, every 9 years the Town is required to complete "measure and list" valuation that requires a physical inspection of each taxable property in town. The next "measure and list" valuation needs to be completed by FY 2024 and is currently under way with an anticipated 20% of the properties being inspected annually. To date, the "measure and list" valuation is approximately 40% complete. The cost of this "measure and list" revaluation is currently built into the operating budget.

The amount of property taxes the Town can raise is regulated under Proposition 2½. In the aggregate the Town may not raise more than 2.50% of the Town's taxable "full and fair cash" valuation. This is known as the levy ceiling. In the absence of market growth in the Town's valuation, the Town could hit the levy ceiling by FY 2026. This possibility is the driving force in the Select Board's initiatives not to raise / spend tax dollars at the highest level allowed. Additionally, the annual levy increase may not exceed 2.50% more than the previous year's levy limit plus the additional taxes from any new growth and, if voted by the electorate, amounts approved for operating overrides. Any Proposition 2 ½ operating override or exclusions for debt or capital would be added to the tax levy. Overrides require a majority vote at a Town election.

Property taxes in FY 2022 are expected to rise by \$1,803,456 / 3.20% to \$58,298,398. The increase includes 1.75% of the allowable 2.50%, an estimated \$125,000 in new growth, an increase in the Town's excludable debt of \$466,228 and \$385,225 in unused levy capacity. The FY 2022 taxes from previously voted debt exclusions will go from \$5,445,328 in FY 21 to \$5,911,556 in FY 22. The

increase is attributable to the debt service on the new DPW facility and the new Adult Center. Absent any new debt excluded authorizations, increases in the amount of excludable debt will cease in FY 23 as the excludable debt service will level off before beginning to decline in FY 27.

	FY2021 Actual	FY2022 Estimated	\$ Change	% Change
Prior Year Levy Limit	\$48,857,396	\$51,362,992		
Add 2.50%	\$1,246,435	\$1,284,075		
Add New Growth	\$259,161	\$125,000		
Add Operating Overrides	0	0		
Levy Limit	\$51,362,992	\$52,772,067		
Add Net Debt Exclusion	\$5,445,328	\$5,911,556	+\$466,228	+8.57%
Add Capital Exclusion	0	0		
Maximum Allowable Limit	\$56,808,320	\$58,683,623	+\$1,875,303	+3.31%
Actual Levy	\$56,494,942	\$58,298,398 (est)	+\$1,803,456	+3.20%
Unused Levy*	\$313,378	\$385,225	+\$71,847	+28.93%
Levy Ceiling	\$57,088,665	\$57,214,979		
Remaining Taxing Capacity	\$6,039,051	\$4,828,137		

The FY 2022 unused levy of \$385,225 or 1.75% of the allowable Proposition 2½'s 2.50% increase was the goal of the Select Board, Town Manager and Finance Committee. The goal was met even with the minimal increases in State Aid and Local Receipts. Meeting the goal entailed a lot of belt tightening in the operating budget and the sacrifice of , or reduction of other goals (Operational Stabilization Fund appropriation from operating revenues, the funding of only 50% of the Select Board's policy on OPEB funding and no increase in the percentage of revenues to fund capital needs).

The Town's taxable valuation in FY 2021 was \$ **2,283,546,608**, an increase of 1.44% over FY 2020. The FY 2021 tax rate was \$24.74. With the estimated \$125,000 in FY 2022 new growth and 0.0% change in market value, the Town's taxable valuation is estimated to be **\$2,288,599,158**. If the projected revenue amounts in this budget hold and the expense budget approved, the FY 2022 tax rate will be \$25.47 utilizing the FY 2022 estimated valuation. While it is a common belief that the tax rate cannot be greater than \$25.00 that is simply not true. The amount of excludable debt a municipality has is not included in the calculation. In Longmeadow's case, the tax rate that would be compared to the \$25 tax rate would be \$22.89 as the excludable debt account for an estimated \$2.58

Revenues: State Aid

State Aid is the second largest revenue source of the Town comprising approximately 10.02% of the FY 2022 General Fund revenue budget. The Town is using the FY 2022 net State Aid amounts proposed in the Governor's FY 2022 state budget proposal. The net State Aid amount is \$7,109,612, an increase of only \$63,892 or 0.91%. For comparison purposes the FY 20 increase was \$432,814 / 6.60% and the FY 2019 increase was \$588,081 or 9.85%. While State Aid is not a large percentage of the Town's operating revenues, minimal increases do have an impact on the level of Town services able to be offered in the proposed budget.

Revenues: Local Receipts

Local Receipts comprise approximately 7.51% of the General Fund revenue budget with Motor Vehicle Excise Taxes (MVET) being the largest category of Local Receipts. Other significant General Fund Local Receipts include Ambulance Fees, Interest Revenue, Penalties and Interest on late payments, Rentals (mainly attributable from our cell tower leases), Other Departmental Revenue, Licenses and Permits and Reimbursements. In general nearly all categories are level funded at this point and being monitored to address any required modification resulting from FY 21 actual receipts. FY 21 Motor Vehicle Excise Taxes are currently stagnant at best. Building Permits have slipped from last year's pace which would also impact the FY 2022 estimated new growth in property taxes. Interest rates have dropped dramatically over the last year which has impacted the Town's Interest Revenue category. To some degree these revenue categories have been directly impacted by the Covid 19 pandemic.

The estimated amount of the FY 21 Local Receipts (adjusted for Recycling and Day Care revenues) was \$5,145,272. This is expected to increase in FY 2022 by \$37,223 or 0.73% to \$5,182,495. FY 2019 was the first year of receiving annual mitigation funds from MGM Springfield. The FY 2019 amount was \$275,000 and this amount increases 2.50% annually. The FY 22 amount anticipated is \$296,145, an increase of \$7,223 over FY 21. Ambulance revenues are anticipated to increase \$50,000 while Recycling revenues are anticipated to drop \$20,000. Overall, there will be both positive and negative changes in the individual category amounts with the overall goal of being close the sum of all categories.

Revenues: Reserves

The last category of General Fund funding sources is Reserves. Reserves are mainly comprised of Free Cash and the Operational Stabilization Fund. Free Cash develops when actual receipts exceed estimates and expenditures are less than estimates (appropriations). These amounts are added to any unexpended prior year's Free Cash. Free Cash is certified annually by the State Department of Revenue as of July 1 of the fiscal year. The amount is based on the previous fiscal year's ending operations and resulting financial statements. The impact of Covid-19 over the last three and half months of fiscal year 2020 saw services slow down (school custodial, DPW operations) or in some cases postponed (crossing guards, Day Care). Unexpended appropriations at the end of FY 2020 were at a near all-time high at nearly \$2.19 million. These unexpended appropriations were huge part of the town's FY 2021 certified Free Cash amount of \$2,458,516.

The Town's Operational Stabilization Fund was established through Article #15 of the Town Meeting held on November 18, 2003 in accordance with Massachusetts General Law Chapter 40 Section 5B. The balance in the Town's Operational Stabilization Fund as of January 31, 2021 is \$4,214,249. Under normal times, additional amounts would have been added to the Operational Stabilization Fund during the previous fall's Special Town Meeting but we did not have a true fall Special Town Meeting in FY 21. It is planned that the upcoming Annual Town Meeting will ask that \$1.00 million +/- be added to the Operational Stabilization Fund.

The combination of Free Cash and the Operational Stabilization Fund is known as our General Reserves. The policy of the Select Board calls for the total of both to be in the 5 - 10% range of General Fund operating revenues. General Reserves within this level are an indicator that our financial health is favorable. As of July 1, 2020 (FY 2021), the General Reserves were \$6.67 million or 9.73% of the General Fund operating revenues. It is anticipated that as of July 1, 2021 (FY 2022) the General Reserves as a percentage of operating revenues should stabilize because of the rising operating revenues and a slight increase in the General Reserve balance. The Town's Operational Stabilization Fund is slowly increasing. Within certain departments, tight budgeting margins are being eased with the influx of Federal and State assistance geared towards operations under pandemic conditions. As with the end of FY 2020 unexpended appropriations we anticipate a higher than normal amount of turn backs at the end of FY 2021

General reserves are not a reliable recurring source of revenue and, therefore, it is the policy of the Select Board not to utilize anticipated reserves to fund predictably recurring expenses in the operational budget. No reserves are used to balance the recommended FY 2022 Town Budget.

Budget Recommendations by the Town Manager:

The following is summary of the FY 2022 Town Manager's recommended budget. It follows the guidelines of the Town Charter by being balanced without the use of reserves and achieves the goal of increasing taxes only 1.75% of the full 2.50% permitted under Proposition 2 ½. This year's budget was very challenging as a result of the demand on services and services being further exasperated as a result of Covid-19 while estimating stagnant State and local receipts.

GENERAL FUND

General Government – The Town Manager's recommended FY 2022 budget for General Government is \$1,734,841 an increase of \$27,743 or 1.62%. The budget is basically level service but does introduce a full time Assistant Town Manager (funded 2/3 in the General Government function and 1/3 in the Planning and Community Development function) to focus on planning, sustainability, and community development projects – think green communities, the Energy and Sustainability Committee, Municipal Vulnerability Projects (MVP), etc.... One clerical position within the Treasurer / Collector and Town Clerk's Offices is not recommended at this time due do the limited public interaction resulting from the pandemic. This matter will be monitored as the pandemic eases. The Town will continue with reducing the utilization of consulting services in the Assessors' Office by bringing the services back in-house. Certain services will continue to remain outsourced through the 5-year reorganization plan. One major component of the out-sourcing is the completion of the "measure and list" revaluation which is required to be done for the FY 24. This revaluation requires a physical inspection of each taxable property in Town. Election costs are down because FY 22 has no Federal or State elections scheduled. Collective Bargaining Agreements associated with General Government services have been funded in the FY 22 budget but no wage adjustments for non-union staff have been budgeted for within the budget recommendation. A separate warrant article will be voted at the Annual Town Meeting to address FY 22 wage adjustments for non-union personnel.

Public Safety – The Town Manager's recommended FY 2022 budget for Public Safety is \$5,556,634 a decrease of \$47,130 or -0.84%. This is a level service budget. The Police Department's FY 22 recommended budget is \$66,594 less than the FY 21 budget because of a \$100,000 reduction in the Town's assessment to the regional dispatch center – WESTCOMM. The State E911 Department, through a grant to WESTCOMM, has agreed to pay for the FY 22 assessment up to certain levels. The \$30,000 budgeted is to cover any assessment above what the State agency will not. The State grant will cover, on a sliding scale downward, a portion of the Town's assessment through FY 25. The Fire Department recommended budget is up \$13,464. Both departments have witnessed staff turnover that

minimized their bottom line. The Fire Collective Bargaining Agreement (CBA) expires June 30, 2021. No wage adjustments for Fire CBA personnel or any other non-union personnel within the Public Safety function have been budgeted for. A separate warrant article will be voted at the Annual Town Meeting to address FY 22 wage adjustments for non-union personnel.

Planning and Community Development - The Town Manager's recommended FY 2022 budget for Planning and Community Development is \$233,273 an increase of \$39,755 or 20.54%. The increase is attributable to two factors. The recommendation to fund, \$25,000, 1/3 of an Assistant Town Manager whose responsibilities will include Planning and Community Development oversight (see General Government section for more details) and \$13,235 to increase the hours of the Department of Inspection and Zoning Enforcement's clerical staff to 40 hours / week from 30 hours / week. No wage adjustments for non-union staff have been budgeted for within the budget recommendation. A separate warrant article will be voted at the Annual Town Meeting to address FY 22 wage adjustments for non-union personnel.

Schools – The Town Manager's recommended FY 2022 General Fund budget for the Schools is \$36,426,490, an increase of \$749,223 or 2.10%. This amount is \$90,932 or 0.25% less than the School Committee's budgetary request. As previously mentioned, stagnant State and local receipts created immense competition for budgetary dollars. However, the 2.10% increase is more than the 1.49% increase in FY 2021. Contractual obligations (\$903,776) and Out-of-District Tuitions – Special Education (\$625,940 offset by an additional \$352,814 in State reimbursements) are the largest driver of additions/increases in the FY 2022 School budget.

Public Works – This narrative regarding the Department of Public Works assumes that Town Meeting will pass the warrant article ceasing the accounting of the Solid Waste / Recycling Enterprise Fund as an enterprise fund and combining the solid waste / recycling operations into General Fund – Department of Public Works / Solid Waste / Recycling division. The Town Manager's recommended FY 2022 General Fund budget for the Department of Public Works (DPW) is \$4,714,816, an increase of \$155,439 or 3.41%. \$86,000 or over 50% of the increase is attributable to the addition of two laborer positions. One in the Town Buildings division and the other in the Grounds division. As our buildings age and square footage increases with the opening of the new Adult Center demands for maintenance work follows. Likewise, as the demand for Town's athletic fields and other grounds grows, coupled with the renovations at Wolf Swamp Field and more specialized attention at the Adult Center, needs for services follow. The Town will also try on an experimental basis to bring back custodial services in-house as opposed to the current out-sourcing of these services for most non-school buildings. Funds allotted for the out-sourced custodial services are now applied towards in-house custodians. New line items (GIS Services, Line Striping and Architect and Engineering Services) with small dollar amounts have been added for services that the DPW personnel can no longer maintain in-house. The DPW Collective Bargaining Agreement has been funded in the FY 22 budget but no wage adjustments for non-union staff have been budgeted for within the budget recommendation. A separate warrant article will be voted at the Annual Town Meeting to address FY 22 wage adjustments for non-union personnel.

Community Services – The Town Manager's recommended FY 2022 budget for Community Services is \$1,628,475 a decrease of \$48,826 or -5.95%. Day Care operations are funded at \$150,000 or approximately 50% of the costs of prior year under normal conditions. It is seed money to restart the program and if the results of operations require additional funding it will be sought at the Fall 2021 Special Town Meeting. This is a cautious approach, as operations may be amidst the continued pandemic requiring certain additional precautions. The Day Care program is revenue neutral so the bottom line to the General Fund will not be impacted if the anticipated Day Care revenues do not equate to the budgeted expense dollars. Realistic budgeted revenues will need to be proven to the Department

of Revenue in order to set the Town's tax rate. The Parks / Recreation Revolving Fund will absorb any year end actual excess / deficiencies in the Day Care operations. The remaining departments within the Community Services function are budgeted at level service amounts. No wage adjustments for non-union staff have been budgeted for within the budget recommendation. With the new Adult Center expected to come online in FY 2022, a staff reorganization is presented in this budget. A full time clerical position will replace two part time positions; this full time position will assist with the increased responsibilities and hours associated with the new facility. It is anticipated that additional revenues will materialize through the rental of the facility and added programming that will help offset the associated costs of the staff reorganization.. A separate warrant article will be voted at the Annual Town Meeting to address FY 22 wage adjustments for non-union personnel.

Debt Service – The Town Manager's recommended FY 2022 budget for Debt Service is \$6,246,399 an increase of \$518,680 or 9.06%. The increase is specifically attributable to the increase in debt service on the new DPW and the Adult Center. FY 22 will be last year of these rising debt service amounts on the projects and total debt service and, maybe more importantly, the excludable debt service contained within the total will level off through FY 26 and thereafter begin to decline absent any large new bond authorizations

Employee / Retiree Benefits / Liability and Property Insurance – The Town Manager's recommended FY 2022 budget for Employee / Retiree Benefits / Liability and Property Insurance is \$11,309,621, an increase of \$419,496 or 3.85%. This is one of the lowest increases in quite some time. It was fed by the level funding of the Town's retirement assessment to the Hampden County Regional Retirement Board. The FY 22 assessment is based upon wages subject to retirement on September 30, 2020. At that time, the Day Care program was suspended, other town-wide furloughs were still in place and the participation in the regional dispatch center eliminated dispatchers on the Town's payroll. Health insurance has a modest 5% increase and our Liability Insurance, which includes property insurance, is expected to rise 7.50% because of the added valuation covered (new DPW and Adult Center). The increase to the Town's OPEB contribution, \$81,021 or 16.20% was limited to 50% of what the Select Board's revised policy called for as a result of limited operating revenues. It is suggested that a warrant article be placed on the May 2021 Annual Town Meeting to additional fund the OPEB Trust.

Capital - The FY 2022 allocation for the Town's capital program is \$1,924,148, or 3.00% of the net General Fund operating revenues less the Town taxes related to excluded debt, an increase above FY 21 Covid amended final allocation of \$89,048 or 4.86%. The Town Manager's FY 2022 capital plan is fully funded with this allocation and funds left over from prior years' capital projects. The Capital Planning Committees' recommended FY 22 capital plan is slightly more than the Town Manager's and will require a small supplemental appropriation from sources other than the capital allotment and the Capital Stabilization Fund.

Enterprise Funds - Water, Sewer, Solid Waste / Recycling and Stormwater- The Town Manager's recommended FY 2022 enterprise fund budgets are: Water \$3,046,611, an increase of \$93,833 or 3.18%; Sewer \$2,262,789, an increase of \$97,126 or 4.48%, and the fourth year of the Stormwater budget, \$1,015,541, an increase of \$125,851 or 14.15%. The Water and Sewer budget increases are driven by the estimated additional costs of purchasing of our water and the processing of our sewage by the Springfield Water and Sewer Commission. Over 40% of the Water budget increase is related to increase costs of purchasing our water. Over 90% of the Sewer budget increase is related to the increase costs of processing our sewage. In both enterprise funds, GIS services encompass \$7,500 of the increase.

The Stormwater enterprise fund was established by Town Meeting vote in May 2017 Annual Town Meeting. In the absence of this new fund, the recommended line items would have been appropriated in

Town’s General Fund – DPW Highway and Debt Service sections. The purpose of the fund is to promote the health and safety of the public, to protect property from flooding and damage caused by stormwater runoff, and to protect and manage water quality by controlling the level of pollutants in stormwater runoff and the flow of water as conveyed by man-made and by natural stormwater management systems and facilities. In compliance with Generally Accepted Accounting Principles and by policy of the Select Board the Stormwater utility fee will gradually cover more and more of the true costs of the Stormwater Enterprise Fund

The Stormwater utility fee was expected to cover \$200,000 or 31.0% of the total direct costs associated with the Stormwater Enterprise Fund in FY 19. In FY 20, the fees were projected to cover \$292,000 or 35.0% of the total direct costs. In FY 21, the fees were projected to cover \$378,120 or 42.50% of the Stormwater Fund budget. In FY 22, the fee is anticipated to cover 46.61% of the budget or \$ 473,344 of the Stormwater Fund budget. A Select Board policy was recently created that set the goal of having the Stormwater fees cover 100% of the costs by FY 2036. The indirect costs (employee benefits and liability) associated with the Stormwater Fund are budgeted in the General Fund in FY 2022 and remain as such until the revenues generated by the funds are ample to fully cover costs.

Available Balances as of January 31, 2021:

Free Cash	\$2,458,516
Operational Stabilization Fund	\$4,214,249
Capital Stabilization Fund	\$61,910
Water Retained Earnings	\$217,003
Sewer Retained Earnings	\$799,084
Solid Waste Recycling Retained Earnings	\$78,273
Stormwater Retained Earnings	\$12,867
Ambulance Reserve	\$171,177
OPEB Trust Fund	\$3,792,546

Conclusion

The FY 2022 General Fund operating budget of \$66,444,152, is an increase of \$1,784,676 or 2.76%.as compared to the FY 2021 budget. Nearly 95% of the increase is within three functions: School, Debt Service and Employee / Retiree Benefits / Liability Insurance. It maintains level service while meeting many of the budget goals established at the beginning of the budget cycle. It is funded without the use of reserves and has met the primary goal of utilizing only 1.75% of the 2.50% allowable property tax increase allowed under Proposition 2 ½. This goal is estimated to leave \$385,225 in unused levy capacity or have the impact of lowering the tax rate by 16 cents. Stagnant State and local receipts prevented meeting all the established goals and service expansion. The FY 2022 budgets for the Water and Sewer Enterprise funds impacted mainly be the costs of our water purchased and sewage processed by the Springfield Water and Sewer Commission. The increase in the Stormwater Enterprise fund budget is mainly driven by debt service costs related to fixing the stormwater infrastructure.

FY 2021 Budget Overview						
		FY 2021 Budget	FY 2022 Budget	FY 2022 TM	variance	
		Tax Recap 12/24/2020	Projection 11/17/2020	TM 2/15/2021	FY 21 vs FY 22	
SOURCES SUMMARY						
OPERATING REVENUES						
1	Property Taxes (net)	56,675,421	58,543,623	58,543,623	1,868,202	
2	* State Aid (net of offset & charges)	7,045,720	7,129,720	7,109,612	63,892	\$30 / pupil * 2,800
3	* Local Receipts	4,842,272	5,186,495	5,332,495	490,223	\$300K increase from SW/R Enterprise
4	* School Special Revenue	2,079,979	2,079,979	2,440,360	360,381	
5	Water	2,952,778	2,963,351	3,046,611	93,833	
6	Sewer	2,165,663	2,112,276	2,262,789	97,126	
7	Solid Waste / Recycling	320,000	0	0	(320,000)	SW/R Enterprise ceases 6/30/2021, FY 22 = GF
7a	Stormwater	378,120	455,975	473,344	95,224	Fees equal 42.50% in FY 21, 46.61% in FY 22
	Sub Total Operating Revenues	76,459,953	78,471,419	79,208,834	2,748,881	
RESERVES						
8	Free Cash	0	0	0	0	
9	Capital Stabilization Fund	0	0	0	0	
10	Bond Premium Amortization	0	0	0	0	
	Water FB	0	0	0	0	
	Sewer FB	0	0	0	0	
11	Solid Waste Recycling FB	0	0	0	0	
12	Ambulance	0	0	0	0	
13	Res for Debt Service	0	0	0	0	
14	Other	0	0	0	0	
	Sub Total Reserves	0	0	0	0	
	TOTAL SOURCES	76,459,953	78,471,419	79,208,834	2,748,881	
USES SUMMARY						
OPERATING EXPENSES						
15	* General Government	1,710,184	1,749,109	1,737,927	27,743	
16	* Public Safety	5,603,764	5,765,543	5,556,634	(47,130)	
17	* Planning & Community Development	193,518	198,759	233,273	39,755	
18	* Schools	37,757,247	38,714,472	38,866,850	1,109,603	
19	* Department of Public Works	10,565,622	10,753,425	11,039,757	474,135	
20	* Community Services	1,679,186	1,515,521	1,628,475	(50,711)	
20a	Subtotal	57,509,521	58,696,828	59,062,916	1,553,395	
21	Debt Service (GF only)	5,727,719	6,201,099	6,251,399	523,680	
22	Employee Benefits/Liability Ins (GF only)	10,890,125	11,714,650	11,309,621	419,496	
	Sub Total Operating Expenses	74,127,365	76,612,577	76,623,936	2,496,571	
22a	Salary Adjustments to be allocated	4,085	0	100,000	100,000	2% Fire + non union
	TOTAL OPERATING BUDGET	74,131,450	76,612,577	76,723,936	2,592,486	
OTHER EXPENSES						
23	Capital	1,835,100	1,924,148	1,924,148	89,048	3%, about \$90K additional funds available
24	Operational Stabilization Fund	0	250,000	0	0	??? with change in OPEB policy
25	Account Deficits	0	0	0	0	
26	DIF Debt Service	180,025	180,525	180,525	500	
27	Other	0	0	0	0	
	Sub Total Other Expenses	2,015,125	2,354,673	2,104,673	89,548	
	TOTAL USES	76,146,575	78,967,250	78,828,609	2,682,034	
Excess (Deficiency)						
		313,378	(495,831)	380,225	66,847	
	Unused Levy Capacity Goal	(311,608)	(385,222)	(385,222)	(73,614)	
	Additional Capacity Not Used	1,770	(881,053)	(4,997)	(6,767)	

FY 2021 Budget Overview						
		FY 2021 Budget	FY 2022 Budget	FY 2022 Budget	variance	
		Tax Recap	Projection	TM	FY 21 vs FY 22	
DETAIL SOURCES						
Property Taxes						
27	Pr Yr Levy Limit	49,857,396	51,362,992	51,362,992	1,505,596	
28	Additional 2.5 %	1,246,435	1,284,075	1,284,075	37,640	
29	New Growth	259,161	125,000	125,000	(134,161)	FY 21 New Growth approved 11/17/20
30	Override	0	0	0	0	
	Sub Total Levy Limit	51,362,992	52,772,067	52,772,067	1,409,075	
31	Debt Exclusion	5,445,328	5,911,556	5,911,556	466,228	Increase in DPW \$357K, COA \$208K, offset by others
	Max Allowable Limit ***	56,808,320	58,683,623	58,683,623	1,875,303	
32a	Less: Abate - Sr & Vet Work off	(30,000)	(30,000)	(30,000)	0	
32b	Less: Abate/ Exempt - Valuation	(102,899)	(110,000)	(110,000)	(7,101)	ADJ FY 21 11/17/20 = \$8,669
	Net Property Taxes	56,675,421	58,543,623	58,543,623	1,868,202	
State Aid						
						12/24 FY 22 updated to final FY 21 CS plus \$84K
33	School - Ch 70	5,669,282	5,753,282	5,750,432	81,150	\$30 / pupil * 2,800
34	School - All Other	202,303	202,303	264,082	61,779	
35	Unrestricted General Govt Aid	1,483,570	1,483,570	1,535,495	51,925	
36	All Other	163,278	163,278	137,688	(25,590)	
	Sub Total	7,518,433	7,602,433	7,687,697	169,264	
37	Less: Offsets	(215,556)	(215,556)	(270,040)	(54,484)	
	Sub Total***	7,302,877	7,386,877	7,417,657	114,780	
38	Less: State Assessments	(257,157)	(257,157)	(308,045)	(50,888)	
	Net State Aid	7,045,720	7,129,720	7,109,612	63,892	
Local Receipts						
General						
39	Motor Vehicle Excise	2,390,000	2,390,000	2,390,000	0	ADJ 11/17/20 -\$10K (FY 22 ?????)
40	Penalties & Interest	120,000	120,000	120,000	0	
41	In Lieu of Tax Payments	77,000	77,000	77,000	0	
42	Fees	47,000	47,000	47,000	0	
43	Rentals	183,000	183,000	183,000	0	
44	Dept'l Schools (Medicare Reimb)	80,000	80,000	80,000	0	
45	Other Dept'l	132,000	132,000	132,000	0	
46	Licenses & Permits	310,000	310,000	310,000	0	ADJ 11/17/20 -\$9K
47	Special assessments	513	513	513	0	
48	Fines & Forfeits	25,000	29,000	25,000	0	
49	Investment Income	85,000	80,000	85,000	0	FY 21 low FY 20 actual = \$250K
50	Administrative Fees	90,000	95,000	90,000	0	
51	Meals Tax	95,000	95,000	95,000	0	
51a	MGM	288,922	296,145	296,145	7,223	plus 2.50%
	Recycling receipts	0	300,000	300,000	300,000	Shift from enterprise funds to General Fund
52	Miscellaneous (Bond Premium Amort)	1,837	1,837	1,837	0	
	Total Local Receipts - General	3,925,272	4,236,495	4,232,495	307,223	
53	Parks/Rec- Day Care Salary Reimb	17,000	0	150,000	133,000	Day Care start up
	Subtotal	3,942,272	4,236,495	4,382,495	440,223	
54	Ambulance	900,000	950,000	950,000	50,000	
	Total Local Receipts***	4,842,272	5,186,495	5,332,495	490,223	
School Special Revenue						
55	Circuit Beaker	358,067	358,067	358,067	0	
56	IDEA Grant	754,195	754,195	754,195	0	
57	METCO Grant	236,558	236,558	236,558	0	
58	Drug Free Community	125,000	125,000	125,000	0	
59	Private Pre School	74,641	74,641	74,641	0	
60	School Choice (School All Other above)	195,153	195,153	195,153	0	
61	Student Fees	35,750	35,750	35,750	0	
62	School Rental	44,000	44,000	44,000	0	
63	Early Childhood Development Gt	13,290	13,290	13,290	0	
64	Title I	158,739	158,739	158,739	0	
65	Title IIA	60,795	60,795	60,795	0	
66	School Tuition	0	0	0	0	
67	Other	23,791	23,791	23,791	0	
	Total School Special Revenue	2,079,979	2,079,979	2,079,979	0	

FY 2021 Budget Overview						
		FY 2021 Budget	FY 2022 Budget	FY 2022 Budget		
		Tax Recap	Projection	TM	variance	
					FY 21 vs FY 22	
DETAIL USES						
OPERATING BUDGET						
General Government						
70	Salary	1,214,959	1,251,408	1,243,602	28,643	
71	Expense	495,225	497,701	494,325	(900)	
	Sub Total	1,710,184	1,749,109	1,737,927	27,743	
Public Safety						
72	Salary	4,766,600	4,909,598	4,809,659	43,059	Fire CBA expires 6/30/21
73	Expense	628,664	631,807	573,975	(54,689)	
74	Employee Benefits / Liability Ins.	208,500	224,138	173,000	(35,500)	
	Sub Total	5,603,764	5,765,543	5,556,634	(47,130)	
Planning & Community Development						
75	Salary	170,923	176,051	211,773	40,850	Bldg Clerical from 0.75 FTO to 1.00FTE, ATM/Planner
76	Expense	22,595	22,708	21,500	(1,095)	
	Sub Total	193,518	198,759	233,273	39,755	
Schools (w / IT adjustment)						
77	Salary	30,737,553	31,659,680	31,333,222	595,669	GF plus \$749,223
78	Expense	7,019,694	7,054,792	7,533,628	513,934	FY 22 Estimated
	Sub Total	37,757,247	38,714,472	38,866,850	1,109,603	
Department of Public Works						
79	Salary	2,568,685	2,645,746	2,799,257	230,572	
80	Expense	6,048,554	6,078,797	6,135,993	87,439	
81	Employee Benefits / Liability Ins.	382,550	411,241	375,800	(6,750)	
82	Debt Service	1,565,833	1,617,641	1,728,707	162,874	
	Sub Total	10,565,622	10,753,425	11,039,757	474,135	
Community Services						
83	Salary	1,357,553	1,192,280	1,324,195	(33,358)	FY 22 Day Care request \$199,990
84	Expense	321,633	323,241	304,280	(17,353)	
85	Sub Total	1,679,186	1,515,521	1,628,475	(50,711)	
86						
87	Debt Service (GF)	5,727,719	6,201,099	6,246,399	518,680	Air Handlers 10 year finance
88	Employee Benefits / Liability Ins. (GF)	10,890,125	11,714,650	11,309,621	419,496	SB new OPEB policy = \$132,500 1/2 funded
	TOTAL OPERATING BUDGET	74,127,365	76,612,577	76,618,936	2,491,571	
Summary by Expenditure Category						
89	Salary	40,816,273	41,834,761	41,721,708	905,435	
90	Expense	14,536,365	14,609,047	15,063,701	527,336	
91	Debt Service	7,293,552	7,818,740	7,975,106	681,554	
92	Employee Benefits / Liability Ins.	11,481,175	12,350,029	11,858,421	377,246	
93	Totals	74,127,365	76,612,577	76,618,936	2,491,571	
93a	Grand Total	74,127,365	76,612,577	76,618,936	2,491,571	
Balar						
	Free Cash	2,458,516	Water		217,003	
	Operational Stabilization Fund	4,214,249	Sewer		799,084	
	Capital Stabilization Fund	61,910	SW/R		78,273	
	Ambulance Reserve	171,177	Stormwater		12,867	
FY 2022 BUDGET SB 2-24-21						

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REQ to FY22 REC	File 2/24/2021 comments
Select Board / Town Manager											
Select Board	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%	
Town Manager	138,999.92	140,250.19	146,786.23	141,500.00	145,000.00	145,000.00	145,000.00	145,000.00	0.00	0.00%	
Asst Town Manager	5,624.94	7,499.96	7,500.01	7,500.00	7,500.00	7,500.00	50,000.00	50,000.00	42,500.00	566.67%	2/3 AtTM / PD
Staff-Clerical	48,317.90	50,062.07	51,411.52	57,459.00	58,601.00	53,361.00	53,361.00	56,447.00	(2,154.00)	-3.68%	40 hrs / wk plus \$2,500 OT
Subtotal Personnel Services	202,942.76	207,812.22	215,697.76	216,459.00	221,101.00	215,861.00	258,361.00	261,447.00	40,346.00	18.25%	
Repairs / Maintenance - Office Equipment	3,271.59	5,002.97	5,959.69	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	0.00	0.00%	
Professional Development - Training EE	2,154.36	1,554.00	1,332.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	
Printing and Mailing	4,162.44	4,536.12	5,030.07	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00%	
Supplies - Office	2,173.71	2,011.11	1,760.75	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Other Expenses	2,740.90	2,780.38	11,130.15	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0.00%	
Travel	1,831.94	2,002.84	2,088.66	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%	
Memberships & Dues	5,610.00	6,124.00	5,027.25	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	0.00	0.00%	
Parking Ticket Expense	0.00	0.00	0.00	100.00	100.00	100.00	100.00	100.00	0.00	0.00%	
Innovation Fund	5,000.00	1,381.53	0.00	5,000.00	5,000.00	5,000.00	5,000.00	3,000.00	(2,000.00)	-40.00%	
Energy Fund	0.00		636.13	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Employee Education Program	468.00	3,420.50	1,447.50	4,000.00	4,000.00	4,000.00	4,000.00	3,000.00	(1,000.00)	-25.00%	
Subtotal Expenses	27,412.94	31,583.45	34,412.20	36,900.00	36,900.00	36,900.00	36,900.00	33,900.00	(3,000.00)	-8.13%	
Total Select Board / Town Manager	230,355.70	239,395.67	250,109.96	253,359.00	258,001.00	252,761.00	295,261.00	295,347.00	37,346.00	14.48%	
Moderator											
Moderator	100.00	100.00	100.00	200.00	1,100.00	1,100.00	1,100.00	1,100.00	0.00	0.00%	\$1,000 spitend + expenses
Legal Services											
Prof/Tech Services - Town Counsel	31,999.26	31,999.92	31,999.92	64,000.00	64,000.00	64,000.00	64,000.00	64,000.00	0.00	0.00%	
Prof/Tech Services - Labor Relations	12,600.00	12,600.00	12,600.00	12,600.00	12,600.00	12,600.00	12,600.00	12,600.00	0.00	0.00%	
Legal Expenses	99,631.01	74,939.82	293,751.69	88,500.00	88,500.00	88,500.00	88,500.00	88,500.00	0.00	0.00%	
Total Legal Services	144,230.27	119,539.74	338,351.61	165,100.00	165,100.00	165,100.00	165,100.00	165,100.00	0.00	0.00%	
Department of Administration & Finance											
Accounting											
Finance Director	110,847.72	113,057.67	116,164.33	105,272.00	118,012.00	116,512.00	116,512.00	115,000.00	(3,012.00)	-2.55%	\$1,500 longevity out
Town Accountant	62,647.95	66,718.07	70,115.41	71,677.00	73,086.00	74,389.00	74,389.00	74,389.00	1,303.00	1.78%	
Asst Town Accountant	51,426.07	39,404.56	47,740.63	49,895.00	50,893.00	51,819.00	51,819.00	51,819.00	926.00	1.82%	
Purchasing Manager	62,766.06	65,402.53	68,653.68	70,433.00	71,832.00	73,242.00	73,242.00	73,242.00	1,410.00	1.96%	
Staff-Clerical	30,205.44	30,773.23	30,251.49	35,590.00	35,590.00	37,280.00	37,280.00	37,280.00	1,690.00	4.75%	
Subtotal Personnel Services	317,893.24	315,356.06	332,925.54	332,867.00	349,413.00	353,242.00	353,242.00	351,730.00	2,317.00	0.66%	
Professional/Tech Services - Training EE	1,694.32	1,356.82	992.47	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Utilities - Telephone (Town)	34,385.04	32,540.53	33,659.45	35,000.00	35,000.00	30,000.00	30,000.00	30,000.00	(5,000.00)	-14.29%	cancel Avaya maint contract
Supplies - Office	3,760.88	2,479.17	2,092.95	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	0.00	0.00%	
Other Expenses	5,014.20	2,110.78	996.88	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	
Memberships & Dues	845.00	1,395.00	1,370.00	1,415.00	1,415.00	1,415.00	1,415.00	1,415.00	0.00	0.00%	
Purchasing Expenses	2,391.26	714.45	665.52	2,500.00	2,500.00	3,750.00	3,750.00	3,750.00	1,250.00	50.00%	DocuSign \$2,300 / MAPPO
Subtotal Expenses	48,090.70	40,596.75	39,777.27	46,815.00	46,815.00	43,065.00	43,065.00	43,065.00	(3,750.00)	-8.01%	
Total Accounting	365,983.94	355,952.81	372,702.81	379,682.00	396,228.00	396,307.00	396,307.00	394,795.00	(1,433.00)	-0.36%	
Independent Audit	42,000.00	42,000.00	43,000.00	44,500.00	44,500.00	45,500.00	45,500.00	45,500.00	1,000.00	2.25%	
Human Resources											
Human Resources Manager	71,686.53	74,715.74	80,297.63	80,117.00	81,504.00	83,486.00	83,486.00	83,486.00	1,982.00	2.43%	
Human Resources Asst. Manager	64,794.58	58,384.57	41,192.66	50,615.00	45,615.00	56,186.00	56,186.00	56,186.00	10,571.00	23.17%	
Staff-Clerical	73,860.94	70,867.21	77,307.42	85,276.00	86,080.00	89,855.00	89,855.00	89,855.00	3,775.00	4.39%	level FTE, add'l requested
Overtime	445.28	1,887.60	3,534.52	1,020.00	6,020.00	2,000.00	2,000.00	2,000.00	(4,020.00)	-66.78%	
Subtotal Personnel Services	210,787.33	205,855.12	202,332.23	217,028.00	219,219.00	231,527.00	231,527.00	231,527.00	12,308.00	5.61%	

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REQ to FY22 REC	File 2/24/2021 comments
Professional/Tech Services - Training EE	2,571.43	650.23	5,810.09	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%	
Supplies - Office	6,206.64	6,696.69	6,403.97	6,000.00	6,000.00	6,500.00	6,500.00	6,500.00	500.00	8.33%	
Other Expenses	2,152.37	9,343.00	7,843.00	7,500.00	7,500.00	7,500.00	11,000.00	11,000.00	3,500.00	46.67%	digital copying, job ads
Job Advertising	0.00	0.00	5,374.99	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Memberships & Dues	2,085.00	2,075.00	1,769.00	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	500.00	25.00%	
Subtotal Expenses	13,015.44	18,764.92	27,201.22	18,000.00	18,000.00	19,000.00	22,500.00	22,500.00	4,500.00	25.00%	
Total Human Resources	223,802.77	224,620.04	229,533.45	235,028.00	237,219.00	250,527.00	254,027.00	254,027.00	16,808.00	7.09%	
Assessors											
Principal Assessor	7,119.41	0.00	35,823.29	65,264.00	66,569.00	67,686.00	67,686.00	67,686.00	1,117.00	1.68%	
Staff-Clerical	44,872.41	53,429.04	35,554.18	20,403.00	20,811.00	21,341.00	21,341.00	21,341.00	530.00	2.55%	budget 19 hrs / wk
Subtotal Personnel Services	51,991.82	53,429.04	71,377.47	85,667.00	87,380.00	89,027.00	89,027.00	89,027.00	1,647.00	1.88%	
Vehicle Main & Repair	27.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Professional/Tech Services - Training EE	1,703.54	3,029.08	3,913.33	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	
Professional/Tech - Prop Assessment	1,200.00	54,800.00	56,600.00	56,600.00	56,600.00	49,000.00	49,000.00	49,225.00	(7,375.00)	-13.03%	in house services, KRT reduce
Supplies - Office	796.87	1,929.47	694.51	2,000.00	2,000.00	2,000.00	1,500.00	1,500.00	(500.00)	-25.00%	trend
Other Expenses	19,467.98	26.73	255.76	750.00	750.00	4,500.00	4,500.00	4,275.00	3,525.00	470.00%	\$4,000 T&B GIS maint
Memberships & Dues	631.02	588.00	638.00	750.00	750.00	750.00	750.00	750.00	0.00	0.00%	
Subtotal Expenses	23,826.99	60,373.28	62,101.60	63,100.00	63,100.00	59,250.00	58,750.00	58,750.00	(4,350.00)	-6.89%	
Total Assessors	75,818.81	113,802.32	133,479.07	148,767.00	150,480.00	148,277.00	147,777.00	147,777.00	(2,703.00)	-1.80%	
Treasurer/Collector											
Treasurer/Collector	68,526.54	72,079.43	75,606.63	77,032.00	78,533.00	79,216.00	78,216.00	75,491.00	(3,042.00)	-3.87%	Updated for new T/C
Asst Treasurer/Collector	49,824.72	52,088.45	54,759.41	55,737.00	56,832.00	58,098.00	58,098.00	58,098.00	1,266.00	2.23%	
Staff-Clerical	45,461.27	48,403.03	48,072.15	55,097.00	37,310.00	44,248.00	43,607.00	43,607.00	6,297.00	16.88%	1/2 shared clerical asst, +0.48 FTE
Overtime	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	#DIV/0!	
Subtotal Personnel Services	163,812.53	172,570.91	178,438.19	187,866.00	172,675.00	183,562.00	181,921.00	179,196.00	6,521.00	3.78%	
Rental - Postage	4,500.00	4,141.68	4,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00%	
Professional/Tech Services - Training EE	851.04	873.65	260.20	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
Professional/Tech Services - Advertising	1,995.32	1,017.94	648.50	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
Professional/Tech Services - Tax Title	16,425.00	19,240.03	15,303.76	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%	
Postage	35,247.10	33,779.37	36,256.60	33,400.00	33,400.00	33,400.00	33,400.00	33,400.00	0.00	0.00%	
Supplies - Office	6,175.16	5,530.98	4,288.79	7,300.00	7,300.00	7,300.00	7,300.00	7,300.00	0.00	0.00%	
Other Expenses	7,638.63	5,736.66	7,562.83	7,200.00	14,532.00	14,532.00	14,500.00	14,500.00	(32.00)	-0.22%	Lock box
Memberships & Dues	200.00	200.00	200.00	360.00	360.00	360.00	360.00	360.00	0.00	0.00%	
Subtotal Expenses	73,032.25	70,520.31	69,020.68	72,260.00	79,592.00	79,592.00	79,560.00	79,560.00	(32.00)	-0.04%	
Total Treasurer/Collector	236,844.78	243,091.22	247,458.87	260,126.00	252,267.00	263,154.00	261,481.00	258,756.00	6,489.00	2.57%	
Town Clerk											
Town Clerk	73,165.97	76,158.89	80,050.61	81,306.00	82,882.00	84,776.00	84,776.00	84,776.00	1,894.00	2.29%	
Administration	1,999.92	1,999.92	1,225.14	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Staff-Clerical	41,222.45	41,531.24	23,018.60	40,437.00	40,437.00	48,475.00	27,499.00	30,999.00	(9,438.00)	-23.34%	1/2 shared clerical asst
Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	\$3,500 temp PT help needed
Subtotal Personnel Services	116,388.34	119,690.05	104,294.35	123,743.00	125,319.00	135,251.00	114,275.00	117,775.00	(7,544.00)	-6.02%	
Repairs/Maint - Equipment	689.33	798.14	0.00	900.00	900.00	900.00	900.00	900.00	0.00	0.00%	
Prof/Tech Services - Training EE	1,138.00	863.08	785.38	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
Prof/Tech Services - Printing & Mailing	4,000.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	0.00	0.00%	
Supplies - Office	3,751.55	3,356.90	4,411.29	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00%	
Other Expenses	2,677.10	1,730.43	730.47	3,000.00	3,000.00	2,500.00	2,500.00	2,500.00	(500.00)	-16.67%	
Subtotal Expenses	12,255.98	10,948.55	10,127.14	13,100.00	13,100.00	12,600.00	12,600.00	12,600.00	(500.00)	-3.82%	
Total Town Clerk	128,644.32	130,638.60	114,421.49	136,843.00	138,419.00	147,851.00	126,875.00	130,375.00	(8,044.00)	-5.81%	

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REQ to FY22 REC	File 2/24/2021 comments
Elections & Registration											
Registrars	900.00	900.00	1,200.00	1,200.00	1,200.00	900.00	900.00	900.00	(300.00)	-25.00%	
Town Meetings/Elections	7,856.33	19,017.61	12,784.33	30,000.00	30,420.00	15,000.00	15,000.00	12,000.00	(18,420.00)	-60.55%	
Subtotal Personnel Services	8,756.33	19,917.61	13,984.33	31,200.00	31,620.00	15,900.00	15,900.00	12,900.00	(18,720.00)	-59.20%	
Repairs/Maint - Equipment	3,091.05	5,000.00	5,984.00	7,000.00	7,000.00	6,000.00	6,000.00	6,000.00	(1,000.00)	-14.29%	
Supplies - Elections	4,114.31	6,827.44	3,687.26	6,500.00	6,500.00	4,500.00	4,500.00	4,500.00	(2,000.00)	-30.77%	
Other Expenses	9,383.77	922.36	1,200.00	1,200.00	1,200.00	1,000.00	1,200.00	1,200.00	0.00	0.00%	
Subtotal Expenses	16,589.13	12,749.80	10,871.26	14,700.00	14,700.00	11,500.00	11,700.00	11,700.00	(3,000.00)	-20.41%	
Total Elections & Registration	25,345.46	32,667.41	24,855.59	45,900.00	46,320.00	27,400.00	27,600.00	24,600.00	(21,720.00)	-46.89%	
Finance Committee Expense	300.00	245.00	421.00	550.00	550.00	550.00	550.00	550.00	0.00	0.00%	
Reserve Fund (transfers)	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00%	
Subtotal Expenses	300.00	245.00	421.00	20,550.00	20,550.00	20,550.00	20,550.00	20,550.00	0.00	0.00%	
Total Dept. of Administration & Finance	1,098,740.08	1,143,017.40	1,165,872.28	1,271,396.00	1,285,983.00	1,299,566.00	1,280,117.00	1,276,380.00	(9,603.00)	-0.75%	
Total General Government	1,473,426.05	1,502,052.81	1,754,433.85	1,690,055.00	1,710,184.00	1,718,527.00	1,741,578.00	1,737,927.00	27,743.00	1.62%	
Law supplement											
Police Department											
Chief	126,264.15	138,880.14	129,808.22	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	0.00	0.00%	
Superior Officers	598,241.62	640,940.07	681,918.39	689,858.00	689,858.00	698,435.00	698,435.00	698,435.00	8,577.00	1.24%	
Officers	1,218,604.19	1,197,987.96	1,225,930.14	1,366,772.00	1,366,772.00	1,370,652.00	1,370,652.00	1,386,533.00	19,761.00	1.45%	
Dispatchers	205,343.75	210,354.08	125,130.65	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Emergency Medical Dispatch	0.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
School Crossing Guards	141,297.08	143,781.57	117,574.86	156,102.00	158,604.00	170,000.00	165,000.00	162,226.00	3,622.00	2.28%	Revised by Chief / Carolyn
Staff-Clerical	46,560.76	47,678.95	63,394.07	76,218.00	76,746.00	105,087.00	77,544.00	77,544.00	798.00	1.04%	Reclass, Addl Hrs requested
Special / Overtime	260,341.01	288,648.46	220,213.83	250,000.00	250,000.00	257,500.00	257,500.00	257,500.00	7,500.00	3.00%	
Animal Control Officer	11,701.02	12,110.29	12,466.49	12,600.00	12,852.00	13,000.00	13,000.00	13,000.00	148.00	1.15%	
									0.00	#DIV/0!	
Subtotal Personnel Services	2,608,353.58	2,680,831.52	2,576,436.65	2,691,550.00	2,694,832.00	2,754,674.00	2,722,131.00	2,735,238.00	40,406.00	1.50%	
Vehicle Main/Supply	25,352.43	16,948.66	14,184.28	30,000.00	30,000.00	30,000.00	25,000.00	30,000.00	0.00	0.00%	
Medical/Hospital	750.00	3,980.62	4,128.33	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	0.00	0.00%	
Police Training	32,445.31	29,490.24	40,662.98	42,000.00	42,000.00	45,000.00	45,000.00	45,000.00	3,000.00	7.14%	2 new hires
Comm - Wireless Phone	0.00	39.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Communications	35,532.02	33,393.25	34,605.91	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00	0.00	0.00%	
Vehicle Fuel	41,093.27	40,172.14	36,079.31	42,000.00	42,000.00	42,000.00	42,000.00	38,000.00	(4,000.00)	-9.52%	Favorable lock in / Town Pumps
Uniform & Equipment	45,612.96	46,076.69	49,362.04	49,000.00	49,000.00	49,000.00	49,000.00	49,000.00	0.00	0.00%	
Other Expenses	10,931.50	16,654.49	9,578.93	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%	
Vehicle Replacement	103,028.30	73,989.15	79,948.95	83,000.00	83,000.00	83,000.00	83,000.00	83,000.00	0.00	0.00%	
Other Expenses - Animal Control	360.00	0.00	564.00	750.00	750.00	750.00	750.00	750.00	0.00	0.00%	
Subtotal Expenses	295,105.79	260,745.23	269,114.73	295,350.00	295,350.00	298,350.00	293,350.00	294,350.00	(1,000.00)	-0.34%	
WESTCOMM Assessment	0.00	0.00	108,949.70	130,000.00	130,000.00	130,000.00	130,000.00	30,000.00	(100,000.00)	-76.92%	Grant to pay majority \$125K Cr from FY 21
Total Police Department	2,903,459.37	2,941,576.75	2,954,501.08	3,116,900.00	3,120,182.00	3,183,024.00	3,145,481.00	3,059,588.00	(60,594.00)	-1.94%	

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REC to FY22 REC	File 2/24/2021 comments
Fire & Emergency Medical Services											Fire CBA expires 6/30/21
Chief	108,210.46	113,836.58	115,244.53	124,180.00	124,180.00	124,181.00	124,181.00	124,181.00	1.00	0.00%	
Deputy Chief	46,862.09	96,178.47	102,244.15	102,841.00	102,841.00	103,092.00	103,092.00	103,092.00	251.00	0.24%	
Firefighters	1,474,412.28	1,447,486.79	1,450,021.61	1,555,554.00	1,555,554.00	1,557,608.00	1,557,608.00	1,557,608.00	2,054.00	0.13%	level, added FTE would = \$53,295
Staff-Clerical	17,918.44	19,212.76	32,367.49	33,032.00	33,693.00	34,040.00	34,040.00	34,040.00	347.00	1.03%	
Special Overtime	246,448.31	273,654.46	255,563.56	230,000.00	230,000.00	230,000.00	230,000.00	230,000.00	0.00	0.00%	
Emergency Management Director	5,390.06	23,500.10	23,500.09	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00%	
Emergency Management Asst Director	0.00	0.00	0.00	5,500.00	5,500.00	6,200.00	5,500.00	5,500.00	0.00	0.00%	
Subtotal Personnel Services	1,899,241.64	1,973,869.16	1,978,941.43	2,071,107.00	2,071,768.00	2,075,121.00	2,074,421.00	2,074,421.00	2,653.00	0.13%	
Employee Benefits - EMS	107,801.80	114,113.47	119,731.08	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00	0.00	0.00%	
Emergency Management	9,189.31	8,080.70	9,912.61	12,000.00	12,000.00	18,000.00	18,000.00	18,000.00	6,000.00	50.00%	
Repairs & Maintenance - Building	5,536.16	4,284.30	9,341.50	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	0.00	0.00%	
Repairs & Maintenance - Vehicles	41,876.80	31,252.70	44,109.74	35,000.00	35,929.00	40,000.00	40,000.00	40,000.00	4,071.00	11.33%	
Repairs & Maintenance - Office Equipment	833.00	1,020.99	646.10	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
Repairs & Maintenance - Fire Equipment	6,616.80	6,244.87	6,708.92	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	0.00	0.00%	
Medical/Hospital	2,890.50	3,422.91	1,650.00	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00	(500.00)	-20.00%	
Prof/Tech Services - Ambulance Billing	23,000.00	27,784.56	32,000.00	32,000.00	32,000.00	30,000.00	30,000.00	30,000.00	(2,000.00)	-6.25%	
Prof/Tech Services - Training / Fire	10,403.75	13,678.52	7,601.37	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%	
Prof/Tech Services - Training / Ambulance	823.00	3,023.92	175.00	4,500.00	4,500.00	2,500.00	2,500.00	2,500.00	(2,000.00)	-44.44%	
Communications - Wireless Phones	0.00	0.00	0.00	400.00	400.00	2,000.00	2,000.00	2,000.00	1,600.00	400.00%	
Communications - C-Med	4,792.00	5,756.00	1,920.00	5,800.00	5,800.00	3,500.00	3,500.00	3,500.00	(2,300.00)	-39.66%	
Communications - Radios	11,487.35	11,188.61	14,525.93	12,000.00	12,000.00	6,000.00	6,000.00	6,000.00	(6,000.00)	-50.00%	
Supplies - Office	1,944.93	2,206.05	1,841.09	2,650.00	2,650.00	2,650.00	2,650.00	2,650.00	0.00	0.00%	
Energy -Gasoline & Oil	16,720.90	20,999.29	17,890.19	20,000.00	20,000.00	20,000.00	20,000.00	18,000.00	(2,000.00)	-10.00%	Favorable lock in / Town Pumps
Other Supplies - Medical	38,296.14	28,486.56	35,318.26	38,775.00	38,775.00	38,775.00	38,775.00	38,775.00	0.00	0.00%	
Other Supplies - Uniforms	18,758.07	18,722.24	21,322.78	20,800.00	20,800.00	20,800.00	20,800.00	20,800.00	0.00	0.00%	
Other Expenses	11,792.81	9,277.88	10,410.92	10,000.00	9,071.00	17,000.00	17,000.00	17,000.00	7,929.00	87.41%	
Memberships & Dues	2,980.00	2,801.95	2,555.00	4,989.00	4,989.00	3,000.00	3,000.00	3,000.00	(1,989.00)	-39.87%	
Insurance Premiums - EMS	26,664.33	32,265.67	38,440.33	35,000.00	35,000.00	43,000.00	43,000.00	43,000.00	8,000.00	22.86%	FY21 IOD=\$36K=, Veh=\$5K+
Equipment Replacement - Safety Equip	11,764.40	15,945.70	11,540.99	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%	
Subtotal Expenses	354,172.05	360,556.89	387,641.81	411,814.00	411,814.00	424,625.00	424,625.00	422,625.00	10,811.00	2.63%	
Total Fire & Emergency Medical Services	2,253,413.69	2,334,426.05	2,366,583.24	2,482,921.00	2,483,582.00	2,499,746.00	2,499,046.00	2,497,046.00	13,464.00	0.54%	
Total Protection of Persons & Property	5,156,873.06	5,276,002.80	5,321,084.32	5,599,821.00	5,603,764.00	5,682,770.00	5,644,527.00	5,556,634.00	(47,130.00)	-0.84%	
Planning Board											
Director	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	#DIV/0!	1/3 ATM / PD
Staff-Clerical	816.68	877.81	884.72	1,020.00	1,020.00	1,020.00	1,020.00	1,020.00	0.00	0.00%	
Subtotal Personnel Services	816.68	877.81	884.72	1,020.00	1,020.00	1,020.00	26,020.00	26,020.00	25,000.00	2450.98%	
Professional/Tech Services	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
Other Expenses	2,918.70	569.50	1,060.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00%	
Lower Pioneer Valley Planning	2,485.03	2,547.22	2,610.83	2,650.00	2,650.00	2,700.00	2,700.00	2,700.00	50.00	1.89%	
Subtotal Expenses	5,403.73	3,116.72	3,670.83	4,150.00	4,150.00	4,200.00	4,200.00	4,200.00	50.00	1.20%	
Total Planning Board	6,220.41	3,994.53	4,555.55	5,170.00	5,170.00	5,220.00	30,220.00	30,220.00	25,050.00	484.53%	
Zoning Board of Appeals											
Staff Clerical	1,096.04	940.47	426.74	725.00	1,340.00	750.00	750.00	750.00	(590.00)	-44.03%	
Professional/Tech Services - Advertising	915.00	1,444.50	2,125.00	2,000.00	3,000.00	3,500.00	3,500.00	3,500.00	500.00	16.67%	Increase in costs
Total Zoning Board of Appeals	2,011.04	2,384.97	2,551.74	2,725.00	4,340.00	4,250.00	4,250.00	4,250.00	(90.00)	-2.07%	

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REQ to FY22 REC	File 2/24/2021 comments
Department of Inspection & Zoning Enforcement											
Building Commissioner	82,917.52	84,571.12	86,919.24	86,714.00	88,443.00	88,566.00	88,566.00	88,566.00	123.00	0.14%	
Sealer of Weights & Measures	4,566.64	4,658.04	4,751.28	4,477.00	4,567.00	4,752.00	4,752.00	4,752.00	185.00	4.05%	
Staff-Clerical	22,212.94	28,016.01	33,293.04	30,885.00	30,905.00	44,140.00	44,140.00	44,140.00	13,235.00	42.82%	from 30 to 40 hrs/wk
Plumbing, Gas, Electrical Inspectors	34,914.25	35,236.50	38,008.59	39,699.00	40,493.00	41,545.00	41,545.00	41,545.00	1,052.00	2.60%	
Subtotal Personnel Services	144,611.35	152,481.67	162,972.15	161,775.00	164,408.00	179,003.00	179,003.00	179,003.00	14,595.00	8.88%	
Professional/Tech Services - Inspectors	0.00	3,300.00	1,725.00	5,000.00	3,400.00	5,000.00	5,000.00	4,000.00	600.00	17.65%	
Other Expenses	35,106.46	9,408.35	5,532.90	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	0.00	0.00%	
Subtotal Expenses	35,106.46	12,708.35	7,257.90	13,000.00	11,400.00	13,000.00	13,000.00	12,000.00	600.00	5.26%	
Total Department of Inspection & Zoning Enforcement	179,717.81	165,190.02	170,230.05	174,775.00	175,808.00	192,003.00	192,003.00	191,003.00	15,195.00	8.64%	
Conservation Commission											
Staff-Clerical	7,902.07	4,672.08	5,250.35	6,500.00	6,500.00	6,000.00	6,000.00	6,000.00	(500.00)	-7.69%	
Subtotal Personnel Services	7,902.07	4,672.08	5,250.35	6,500.00	6,500.00	6,000.00	6,000.00	6,000.00	(500.00)	-7.69%	
Repairs & Maintenance - Consrve. Land	0.00	300.00	774.74	800.00	800.00	800.00	800.00	800.00	0.00	0.00%	
Office Supplies	0.00	79.81	100.00	100.00	100.00	100.00	100.00	100.00	0.00	0.00%	
Other Expenses	430.00	214.78	687.00	700.00	700.00	700.00	700.00	800.00	100.00	14.29%	D Dumas request
Subtotal Expenses	430.00	594.59	1,561.74	1,600.00	1,600.00	1,600.00	1,600.00	1,700.00	100.00	6.25%	
Total Conservation Commission	8,332.07	5,266.67	6,812.09	8,100.00	8,100.00	7,600.00	7,600.00	7,700.00	(400.00)	-4.94%	
Historic Commission	0.00	30.00	0.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00%	
Historic District Commission	0.00	0.00	72.25	50.00	50.00	50.00	50.00	50.00	0.00	0.00%	
Subtotal Expenses	0.00	30.00	72.25	100.00	100.00	100.00	100.00	100.00	0.00	0.00%	
Total Historic Preservation	0.00	30.00	72.25	100.00	100.00	100.00	100.00	100.00	0.00	0.00%	
Total Planning & Comm Development	196,281.33	176,866.19	184,221.68	190,870.00	193,518.00	209,173.00	234,173.00	233,273.00	39,755.00	20.54%	

Total School	33,643,547.62	34,336,512.33	34,158,027.48	35,677,267.00	35,677,267.00	36,517,422.00	36,517,422.00	36,426,490.00	749,223.00	2.10%	
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plus 2.35%

Every 0.25% = \$90,932

Highway Administration & Streets

Highway											
Director	54,098.08	28,713.11	30,109.02	29,933.00	30,532.00	30,707.00	30,707.00	30,707.00	175.00	0.57%	
Asst Director	49,924.22	27,063.34	27,928.64	27,946.00	28,505.00	28,503.00	28,503.00	28,503.00	(2.00)	-0.01%	
Engineering	74,585.34	42,826.79	34,883.82	52,135.00	52,135.00	53,349.00	53,230.00	53,230.00	1,095.00	2.10%	
Staff - Labor	424,059.36	229,410.41	226,040.19	251,539.00	251,539.00	262,423.00	262,423.00	262,423.00	10,884.00	4.33%	
Staff-Clerical	20,136.65	11,149.55	10,441.90	11,750.00	11,750.00	12,259.00	12,259.00	12,259.00	509.00	4.33%	
Overtime	61,849.08	19,479.41	11,416.98	15,000.00	15,000.00	16,000.00	16,000.00	16,000.00	1,000.00	6.67%	
Subtotal Personnel Services	684,652.73	358,642.61	340,820.55	388,303.00	389,461.00	403,241.00	403,122.00	403,122.00	13,661.00	3.51%	

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY 21 Bud FY 22 TM	% Variance FY 22 REC to FY22 REC	File 2/24/2021 comments
Energy - Electricity / Buildings	24,780.81	9,850.71	9,393.96	10,000.00	10,000.00	17,500.00	17,500.00	15,000.00	5,000.00	50.00%	
Energy - Heating Oil	9,187.62	7,733.68	7,122.79	4,250.00	4,250.00	2,500.00	2,500.00	2,500.00	(1,750.00)	-41.18%	
Energy - Natural Gas			0.00	10,000.00	10,000.00	15,000.00	15,000.00	15,000.00	5,000.00	50.00%	
Energy - Electricity / Street & Traffic Lights	271,509.80	235,288.16	217,251.80	150,000.00	142,000.00	150,000.00	150,000.00	150,000.00	8,000.00	5.63%	
Professional & Technical Services Engineering	0.00	0.00	0.00	0.00	0.00				0.00	#DIV/0!	
Repairs & Maintenance - Building	7,252.76	4,116.53	6,523.79	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00%	
Repairs & Maintenance - Vehicles	78,791.11	48,842.46	33,302.00	44,500.00	39,500.00	44,500.00	44,500.00	39,500.00	0.00	0.00%	\$0 increase in other DPW budgets
Other Prop Related Services - Traffic Control	37,810.16	30,781.14	33,951.97	35,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%	
Repair & Maint - Streetlights	0.00	0.00	8,929.32	0.00	8,000.00				(8,000.00)	-100.00%	
Other Prop Related Services - Sidewalks	430.31	483.43	1,897.89	5,000.00	15,000.00	11,000.00	8,000.00	8,000.00	(7,000.00)	-46.67%	trend
Other Prop Related Services - Street Maint	69,743.34	55,881.37	60,302.10	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	0.00	0.00%	
Other Prop Related Serv - Catch Basin Cleaning	9,348.10	4,650.00	0.00	0.00	0.00				0.00	#DIV/0!	
Other Prop Related Services - Street Sweeping	3,494.48	0.00	0.00	0.00	0.00				0.00	#DIV/0!	
Other Prop Related Services - Drain Maint	3,485.69	4,550.00	0.00	0.00	0.00				0.00	#DIV/0!	
Other Prop Related Serv - Rep to Private Ways	0.00	1,542.47	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Other Prop Related Serv - Arch/Engineering	10,202.85	4,133.79	14,700.00	4,000.00	4,000.00	20,000.00	20,000.00	10,000.00	6,000.00	150.00%	
Rentals and Leases	32,425.52	32,090.76	13,833.19	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.00%	
Communications - Wireless Phones -HGWI	6,294.47	3,698.81	3,355.14	3,700.00	3,700.00	4,200.00	4,200.00	4,200.00	500.00	13.51%	
Vehicle Fuel Exp	15,285.09	15,558.62	13,083.30	16,000.00	16,000.00	12,500.00	12,500.00	12,500.00	(3,500.00)	-21.88%	
Other Prop Related Services - Signs	10,094.23	7,610.14	7,875.11	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%	
Other Expenses	27,527.87	11,491.55	16,071.53	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	0.00	0.00%	
Engineering Supplies	942.88	2,650.31	1,208.45	5,000.00	5,000.00	5,000.00	2,500.00	2,500.00	(2,500.00)	-50.00%	trend
Personnel Protective Gear	11,233.57	7,261.90	6,882.87	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00%	
In State Travel	444.55	704.75	311.50	500.00	500.00	600.00	600.00	600.00	100.00	20.00%	
Dues & Memberships	752.49	608.12	292.50	375.00	375.00	375.00	375.00	375.00	0.00	0.00%	
GPS Administration	6,530.98	3,776.50	4,201.99	5,000.00	5,000.00	4,200.00	4,200.00	4,200.00	(800.00)	-16.00%	
Replacement Equipment	11,402.46	1,839.36	5,699.74	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%	
GIS Services						10,000.00	10,000.00	7,500.00	7,500.00	#DIV/0!	
Line Striping						27,000.00	20,000.00	15,000.00	15,000.00	#DIV/0!	? Warrant Article for seed \$
Subtotal Expenses	648,971.14	495,144.56	466,190.94	410,825.00	410,825.00	471,875.00	459,375.00	434,375.00	23,550.00	5.73%	
Total Highway	1,333,623.87	853,787.17	807,011.49	799,128.00	800,286.00	875,116.00	862,497.00	837,497.00	37,211.00	4.65%	
Snow & Ice Removal	345,418.55	302,723.77	211,210.02	125,000.00	125,000.00	250,000.00	125,000.00	125,000.00	0.00	0.00%	
Forestry										#DIV/0!	
Tree Warden	5,000.06	8,678.89	10,245.75	10,000.00	10,240.00	10,240.00	10,240.00	10,240.00	0.00	0.00%	
Tree Warden Seasonal Help	0.00	0.00	13,402.51	6,000.00	1,302.00	0.00	0.00	0.00	(1,302.00)	-100.00%	
Deputy Tree Warden	0.00	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00%	
Subtotal Personnel Services	5,000.06	8,678.89	23,648.26	16,000.00	17,542.00	16,240.00	16,240.00	16,240.00	(1,302.00)	-7.42%	
Tree Warden Other Prop Svc	207,119.26	186,374.92	336,896.79	175,000.00	175,000.00	250,000.00	200,000.00	175,000.00	0.00	0.00%	ATM Supplement
Tree Warden Tree Planting	16,315.36	37,503.78	56,894.09	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%	
Subtotal Expenses	223,434.62	223,878.70	393,790.88	205,000.00	205,000.00	280,000.00	230,000.00	205,000.00	0.00	0.00%	
Total Forestry	228,434.68	232,557.59	417,439.14	221,000.00	222,542.00	296,240.00	246,240.00	221,240.00	(1,302.00)	-0.59%	
Grounds Maintenance											
Director	9,213.77	9,524.41	10,003.14	10,155.00	10,358.00	10,406.00	10,406.00	10,406.00	48.00	0.46%	
Asst Director	8,052.53	8,730.10	9,009.22	9,002.00	9,182.00	9,182.00	9,182.00	9,182.00	0.00	0.00%	
Engineering	5,151.76	5,260.34	2,350.75	5,394.00	5,394.00	5,395.00	5,395.00	5,395.00	1.00	0.02%	
Clerical	4,027.30	4,462.03	4,176.75	4,976.00	4,976.00	5,181.00	5,181.00	5,181.00	205.00	4.12%	
Staff - Labor	246,684.43	247,310.90	237,881.27	269,356.00	265,356.00	304,595.00	287,178.00	304,595.00	39,239.00	14.79%	plus 1.0 FTE
Staff - Labor Temporary/Seasonal	28,385.35	51,401.59	32,216.68	22,000.00	36,000.00	62,000.00	62,000.00	50,000.00	14,000.00	38.89%	
Overtime	35,083.42	24,958.83	22,356.14	31,200.00	31,200.00	25,000.00	25,000.00	25,000.00	(6,200.00)	-19.87%	
Subtotal Personnel Services	336,598.56	351,648.20	317,993.95	352,083.00	362,466.00	421,759.00	404,342.00	409,759.00	47,293.00	13.05%	
Energy - Heating Oil	14,781.63	19,127.25	10,695.08	14,750.00	14,750.00	14,750.00	14,750.00	14,750.00	0.00	0.00%	
Utilities	31,506.52	36,035.50	37,827.74	40,885.00	40,885.00	49,000.00	42,000.00	42,000.00	1,115.00	2.73%	trend
Stormwater Charge	0.00	3,858.30	2,204.85	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00%	
Repairs & Maintenance - Building	2,469.14	6,371.03	6,858.29	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%	
Repairs & Maintenance - Vehicles	37,705.69	45,607.77	23,828.09	26,000.00	26,000.00	17,500.00	17,500.00	17,500.00	(8,500.00)	-32.69%	
Repairs & Maintenance - Grounds	37,953.36	25,709.27	25,599.71	60,000.00	60,000.00	60,000.00	55,000.00	55,000.00	(5,000.00)	-8.33%	

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REQ to FY22 REC	File 2/24/2021 comments
Other Property Related Services - Sc Athletic Fields	55,242.25	61,494.22	57,897.88	65,000.00	53,000.00	65,000.00	65,000.00	65,000.00	12,000.00	22.64%	
Rental & Leases	231.95	267.57	840.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
Other Property Related Services - Forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Other Property Related Services - Planting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Pest Control	629.72	1,517.82	361.99	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	
Employee Training	76.00	0.00	1,918.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Other Property Related Services - Bliss Courts	300.41	948.77	5,403.16	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%	
Grounds keeping Supplies	1,314.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Repairs & Maintenance - Supply	111.63	0.00	3,413.77	5,000.00	17,000.00	12,500.00	7,500.00	7,500.00	(9,500.00)	-55.88%	trend
Energy - Gasoline and Diesel	M418:X455	19,761.17	14,894.65	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00	(5,000.00)	-33.33%	
Other Expenses	4,039.81	5,502.37	7,605.98	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	0.00	0.00%	
Personnel Protective Gear	4,052.36	4,130.84	6,354.45	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00%	
Equip Replacement	5,622.98	9,494.24	14,003.73	9,500.00	9,500.00	7,500.00	7,500.00	7,500.00	(2,000.00)	-21.05%	
GIS Services						6,000.00	6,000.00	5,000.00	5,000.00	#DIV/0!	
Subtotal Expenses	196,037.79	239,826.12	219,707.37	271,635.00	271,635.00	277,750.00	260,750.00	259,750.00	(11,885.00)	-4.38%	
Total Grounds Maintenance	532,636.35	591,474.32	537,701.32	623,718.00	634,101.00	699,509.00	665,092.00	669,509.00	35,408.00	5.58%	
Town Building Maintenance											
Director	7,196.38	7,407.60	7,779.77	7,898.00	8,056.00	8,094.00	8,094.00	8,094.00	38.00	0.47%	
Engineering	5,157.31	5,260.32	2,274.45	5,394.00	5,394.00	5,396.00	5,396.00	5,396.00	2.00	0.04%	
Facilities Director	61,176.85	55,512.89	69,982.90	86,339.00	88,066.00	76,532.00	76,532.00	76,532.00	(11,534.00)	-13.10%	
Staff - Clerical	12,887.37	14,278.20	13,365.72	14,937.00	14,937.00	15,607.00	15,607.00	15,607.00	670.00	4.49%	
Staff - Maintenance	216,533.62	223,123.73	231,198.70	233,843.00	233,843.00	272,150.00	272,150.00	324,230.00	90,387.00	38.65%	+ 1.00 FTE \$43,195
Plumber	35,041.21	48,925.00	50,141.46	55,374.00	55,374.00	52,080.00	52,080.00	0.00	(55,374.00)	-100.00%	Plumber to Craftsman
Electrician	50,660.07	55,184.44	54,695.78	55,374.00	45,374.00	49,676.00	49,676.00	49,676.00	4,302.00	9.48%	
Custodian	33,716.00	35,544.10	37,789.95	39,625.00	39,625.00	41,052.00	41,052.00	124,052.00	84,427.00	213.06%	bring back in house
Maintenance OT	17,326.25	10,730.90	6,891.14	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%	
Snow OT Schools	23,637.86	17,823.83	18,171.98	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00%	
Subtotal Personnel Services	463,332.92	473,791.01	492,291.85	520,784.00	512,669.00	542,587.00	542,587.00	625,587.00	112,918.00	22.03%	
Town Operating Expenses											
Custodial Contract Services	62,019.38	73,222.10	72,168.80	77,500.00	77,500.00	83,000.00	83,000.00	0.00	(77,500.00)	-100.00%	bring back in house
Professional/Tech Services - Training EE	135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Cust Building & Eq	3.64	6.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Utilities	173,702.00	177,544.68	164,186.68	180,000.00	180,000.00	216,000.00	216,000.00	185,000.00	5,000.00	2.78%	
Stormwater Charge	0.00	1,247.40	3,210.71	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%	
Repairs & Maintenance - Building	105,860.75	95,346.63	120,067.63	100,000.00	100,000.00	130,000.00	125,000.00	110,000.00	10,000.00	10.00%	
Building and Equipment - Supplies	10,618.84	14,564.34	8,966.81	16,000.00	16,000.00	16,000.00	14,000.00	14,000.00	(2,000.00)	-12.50%	trend
Equipment Replacement	1,425.68	7,628.24	1,190.74	8,000.00	8,000.00	8,000.00	5,000.00	5,000.00	(3,000.00)	-37.50%	trend
Personnel Protective Gear	5,125.03	5,544.51	6,894.23	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	0.00	0.00%	
Other Expense	6,572.53	4,245.41	3,637.21	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0.00%	
Subtotal Town Operating Expenses	365,462.85	379,349.58	380,322.81	393,000.00	393,000.00	464,500.00	454,500.00	325,500.00	(67,500.00)	-17.18%	
School Operating Expenses											
Equipment Maintenance	2,116.52	1,455.54	2,529.52	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	0.00	0.00%	
Service Agreements (all Schools)	11,342.33	21,493.64	11,357.77	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.00%	
Maintenance Supplies	5,264.60	364.97	334.17	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%	
Repairs and Renovation	18,562.50	1,028.08	11,329.31	40,000.00	40,000.00	40,000.00	40,000.00	25,000.00	(15,000.00)	-37.50%	trend
Maintenance Building Administration	0.00	1,183.00	22.40	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Maintenance Building BBH	43,072.65	39,926.83	31,879.43	55,000.00	55,000.00	60,000.00	60,000.00	57,500.00	2,500.00	4.55%	filters
Maintenance Building Center	56,864.20	76,860.56	109,935.53	55,000.00	55,000.00	60,000.00	60,000.00	57,500.00	2,500.00	4.55%	filters
Maintenance Building Wolf Swamp	52,798.48	53,117.57	26,034.98	55,000.00	55,000.00	60,000.00	60,000.00	57,500.00	2,500.00	4.55%	filters
Maintenance Building Glenbrook	34,812.46	42,969.69	38,997.56	35,000.00	35,000.00	40,000.00	40,000.00	38,000.00	3,000.00	8.57%	filters
Maintenance Building Williams	23,680.55	24,132.89	33,051.39	35,000.00	35,000.00	40,000.00	40,000.00	38,000.00	3,000.00	8.57%	filters
Maintenance Building LHS	142,494.29	141,029.80	128,393.98	130,000.00	130,000.00	140,000.00	140,000.00	137,500.00	7,500.00	5.77%	filters
AMERA	0.00	7,817.50	5,585.00	13,000.00	13,000.00	13,000.00	13,000.00	9,000.00	(4,000.00)	-30.77%	trend
Gas/Diesel	9,134.73	9,034.87	8,212.74	10,000.00	10,000.00	7,000.00	7,000.00	7,000.00	(3,000.00)	-30.00%	
Vehicle Repair & Maint	11,298.98	21,434.95	10,726.65	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00%	
Training	246.12	118.17	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Environmental Health/Safety	384.00	0.00	2,900.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
Arch / Eng Services						10,000.00	10,000.00	10,000.00	10,000.00	#DIV/0!	

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REQ to FY22 REC	File 2/24/2021 comments
Subtotal School Operating Expenses	412,072.41	441,968.06	421,290.43	492,000.00	492,000.00	534,000.00	534,000.00	501,000.00	9,000.00	1.83%	
Total Town Building Maintenance	1,240,868.18	1,295,108.65	1,293,905.09	1,405,784.00	1,397,669.00	1,541,087.00	1,531,087.00	1,452,087.00	54,418.00	0.07	
Total Public Works - General Fund	3,680,981.63	3,275,651.50	3,267,267.06	3,174,630.00	3,179,598.00	3,661,952.00	3,429,916.00	3,305,333.00	125,735.00	3.95%	
Forestry Supplement											
Parks & Recreation											
Director	87,655.68	89,530.18	92,003.68	93,470.00	95,319.00	93,470.00	93,470.00	93,470.00	(1,849.00)	-1.94%	
Asst Director	51,339.58	66,127.42	69,640.53	70,916.00	70,916.00	74,038.00	74,038.00	74,038.00	3,122.00	4.40%	
Day Care	320,807.37	310,962.02	242,962.32	200,000.00	200,000.00	199,990.00	0.00	150,000.00	(50,000.00)	-25.00%	Appropriation = Revenue
Staff - Clerical	42,672.17	44,893.56	48,643.89	54,917.00	54,917.00	57,245.00	57,245.00	57,245.00	2,328.00	4.24%	^ Adj Day Care #s @ fall STM
Subtotal Personnel Services	502,474.80	511,513.18	453,250.42	419,303.00	421,152.00	424,743.00	224,753.00	374,753.00	(46,399.00)	-11.02%	
Rec Facility - Community House	7,270.33	10,068.70	4,619.29	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	0.00	0.00%	
Landscaping	0.00	0.00	423.25	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Professional	2,030.26	2,546.31	2,157.61	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%	
Other Expenses	1,569.99	1,634.73	1,628.79	4,750.00	4,750.00	4,750.00	4,750.00	4,750.00	0.00	0.00%	
Subtotal Expenses	10,870.58	14,249.74	8,828.94	17,250.00	17,250.00	17,250.00	17,250.00	17,250.00	0.00	0.00%	
Total Parks & Recreation	513,345.38	525,762.92	462,079.36	436,553.00	438,402.00	441,993.00	242,003.00	392,003.00	(46,399.00)	-10.58%	
Storrs Library											
Director	71,704.23	76,176.87	74,179.20	75,517.00	75,517.00	78,701.00	78,701.00	78,701.00	3,184.00	4.22%	
Staff-Librarians	467,786.09	467,969.00	456,165.84	517,735.00	517,735.00	525,223.00	525,223.00	525,223.00	7,488.00	1.45%	
Subtotal Personnel Services	539,490.32	544,145.87	530,345.04	593,252.00	593,252.00	603,924.00	603,924.00	603,924.00	10,672.00	1.80%	
Energy - Electricity	28,165.34	28,931.61	21,001.23	29,000.00	29,000.00	28,000.00	28,000.00	28,000.00	(1,000.00)	-3.45%	
Energy - Natural Gas	13,783.14	4,200.60	7,165.82	11,600.00	11,600.00	11,600.00	11,600.00	10,600.00	(1,000.00)	-8.62%	
Utilities - Water/Sewer	2,404.50	2,921.90	2,271.33	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	
Library Building Maintenance	0.00	0.00	7,360.63	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	0.00	0.00%	
Professional/Tech Services - C/W MARS	15,764.00	15,764.00	16,090.00	17,000.00	17,000.00	16,282.00	16,282.00	16,282.00	(718.00)	-4.22%	
Communication - Advertising	300.00	4,483.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Communication - Telephone	2,702.54	2,346.96	2,379.01	3,100.00	3,100.00	3,010.00	3,010.00	3,010.00	(90.00)	-2.90%	
Repairs & Maintenance - Building	13,821.43	21,389.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Other Property Related Services - Elevator Service Agreemen	899.99	875.00	325.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	0.00	0.00%	
Supplies - Custodial	0.00	632.83	666.25	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Communication - Postage	285.63	483.21	236.01	300.00	300.00	300.00	300.00	300.00	0.00	0.00%	
Supplies - Office	6,921.06	14,229.19	6,334.14	7,300.00	7,300.00	7,300.00	7,300.00	7,300.00	0.00	0.00%	
Books and Periodicals	50,863.41	61,994.80	60,229.60	78,167.00	78,167.00	78,869.00	78,869.00	78,869.00	702.00	0.90%	
Technology & Equipment	5,612.00	5,616.14	9,923.19	9,963.00	9,963.00	10,916.00	10,916.00	10,916.00	953.00	9.57%	
Other Expenses	8,636.30	15,589.60	9,165.23	1,503.00	1,503.00	1,503.00	1,503.00	1,503.00	0.00	0.00%	
Subtotal Expenses	150,159.34	179,459.40	143,147.44	173,383.00	173,383.00	173,230.00	173,230.00	172,230.00	(1,153.00)	-0.67%	
Total Storrs Library	689,649.66	723,605.27	673,492.48	766,635.00	766,635.00	777,154.00	777,154.00	776,154.00	9,519.00	1.24%	FY 22 meets State requirements
Council on Aging											
Director	63,168.53	66,098.53	69,603.23	70,337.00	71,744.00	73,327.00	73,327.00	73,327.00	1,583.00	2.21%	
Administration	63,382.50	64,777.78	74,286.00	72,174.00	73,608.00	80,624.00	80,624.00	89,648.00	16,040.00	21.79%	increase in hours, FTE's
Subtotal Personnel Services	126,551.03	130,876.31	143,889.23	142,511.00	145,352.00	153,951.00	153,951.00	162,975.00	17,623.00	12.12%	
Communication - Telephone	1,661.14	1,611.60	1,618.42	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	0.00	0.00%	
Supplies - Office	2,777.80	2,741.19	2,615.33	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	
Other Expenses - COA	3,253.45	5,501.18	4,213.28	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00	0.00	0.00%	
Dues & Memberships	1,199.04	1,112.42	1,174.05	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00%	
Subtotal Expenses	8,891.43	10,966.39	9,621.08	10,600.00	10,600.00	10,600.00	10,600.00	10,600.00	0.00	0.00%	
Total Council on Aging	135,442.46	141,842.70	153,510.31	153,111.00	155,952.00	164,551.00	164,551.00	173,575.00	17,623.00	11.30%	

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REQ to FY22 REC	File 2/24/2021 comments
Veterans											
Veterans Agent	43,169.31	44,400.46	46,573.82	47,514.00	48,464.00	49,529.00	49,529.00	49,529.00	1,065.00	2.20%	
Subtotal Personnel Services	43,169.31	44,400.46	46,573.82	47,514.00	48,464.00	49,529.00	49,529.00	49,529.00	1,065.00	2.20%	
Office Supplies	999.81	1,843.96	793.50	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%	
Other Expenses - Veterans	2,957.12	3,752.84	1,812.63	6,000.00	6,000.00	4,000.00	4,000.00	6,000.00	0.00	0.00%	
Veteran's Benefits	99,317.90	92,233.66	87,814.83	100,000.00	100,000.00	100,000.00	90,000.00	85,000.00	(15,000.00)	-15.00%	\$42,551 spent 1st half of FY 21 and declining
Subtotal Expenses	103,274.83	97,830.46	90,420.96	107,500.00	107,500.00	105,500.00	95,500.00	92,500.00	(15,000.00)	-13.95%	
Total Veterans	146,444.14	142,230.92	136,994.78	155,014.00	155,964.00	155,029.00	145,029.00	142,029.00	(13,935.00)	-8.93%	
Board of Health											
Director	81,779.97	83,511.61	81,431.63	87,089.00	88,816.00	88,066.00	88,066.00	75,000.00	(13,816.00)	-15.56%	
Public Health Nurse	43,582.19	46,517.07	44,064.72	47,599.00	48,548.00	47,428.00	47,428.00	47,428.00	(1,120.00)	-2.31%	
Staff-Clerical	12,531.15	8,003.84	9,828.12	10,084.00	10,084.00	10,586.00	10,586.00	10,586.00	502.00	4.98%	
Subtotal Personnel Services	137,893.31	138,032.52	135,324.47	144,772.00	147,448.00	146,080.00	146,080.00	133,014.00	(14,434.00)	-9.79%	
Professional/Tech Services - Training EE	565.00	665.00	25.00	975.00	975.00	975.00	975.00	975.00	0.00	0.00%	
Professional/Tech Services - Health Inspection	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	(500.00)	-33.33%	trend
Supplies - Office	1,245.92	737.02	547.66	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00	0.00	0.00%	
Vaccination	530.36	124.09	575.00	600.00	600.00	600.00	600.00	600.00	0.00	0.00%	
Sharps Disposal	0.00	2,964.25	755.85	1,500.00	1,500.00	1,500.00	1,500.00	1,300.00	(200.00)	-13.33%	trend
Other Expenses	3,535.68	3,314.50	3,076.32	4,500.00	4,500.00	4,500.00	4,500.00	4,000.00	(500.00)	-11.11%	trend
Dues & Memberships	498.00	648.00	538.00	675.00	675.00	675.00	675.00	675.00	0.00	0.00%	
Subtotal Expenses	6,374.96	8,452.86	5,517.83	10,900.00	10,900.00	10,900.00	10,900.00	9,700.00	(1,200.00)	-11.01%	
Total Board of Health	144,268.27	146,485.38	140,842.30	155,672.00	158,348.00	156,980.00	156,980.00	142,714.00	(15,634.00)	-9.87%	
Cultural Council	0.00	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Total Community Services	1,629,149.91	1,680,927.19	1,568,919.23	1,668,985.00	1,677,301.00	1,697,707.00	1,487,717.00	1,628,475.00	(48,826.00)	-2.91%	
Debt Service											
Retirement of Long-Term Debt	2,161,000.00	2,540,000.00	2,760,000.00	3,130,000.00	3,151,000.00	3,775,184.00	3,775,184.00	3,775,184.00	624,184.00	19.81%	FY 21 Page 2 of Recap DPW, COA WS
Interest on Long-Term Debt	1,691,246.41	1,830,730.11	2,242,940.15	2,428,601.00	2,560,042.00	2,426,215.00	2,426,215.00	2,426,215.00	(133,827.00)	-5.23%	DPW, COA WS
Retirement of Short Term Debt	283,000.00	458,000.00	52,900.00	45,900.00	1,677.00	70,000.00	70,000.00	35,000.00	33,323.00	1987.06%	LHS Air Handlers 10 yr bond
Interest on Short Term Debt	35,872.82	31,173.45	18,752.10	10,000.00	10,000.00	5,000.00	5,000.00	7,000.00	(3,000.00)	-30.00%	LHS Air Handlers 10 yr bond
Other Borrowing Costs	2,150.00	3,100.00	2,550.00	5,000.00	5,000.00	3,000.00	3,000.00	3,000.00	(2,000.00)	-40.00%	
Total Debt Service	4,173,269.23	4,863,003.56	5,077,142.25	5,619,501.00	5,727,719.00	6,279,399.00	6,279,399.00	6,246,399.00	518,680.00	9.06%	
Employee/Retiree Benefits & Liability Ins											
Health Insurance - Employee	3,321,021.37	3,487,977.52	3,740,580.34	4,065,700.00	4,065,700.00	4,306,000.00	4,306,000.00	4,270,000.00	204,300.00	5.02%	SV voted 5% increase
Health Insurance - Retiree	1,125,016.45	1,169,896.29	1,274,930.83	1,337,275.00	1,337,275.00	1,404,000.00	1,404,000.00	1,400,000.00	62,725.00	4.69%	5.00%
Contributory Retirement	2,975,444.60	3,136,328.77	3,332,004.88	3,675,000.00	3,675,000.00	3,969,000.00	3,675,000.00	3,675,000.00	0.00	0.00%	down 1.22% lost DC contribution
Life Insurance	2,935.65	2,904.79	2,966.27	3,150.00	3,150.00	3,150.00	3,150.00	3,150.00	0.00	0.00%	level
Life Insurance-Retiree	2,728.14	2,798.09	2,697.45	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	level
Medicare / Social Security Tax/Fica	507,765.28	511,062.00	526,930.87	565,000.00	565,000.00	581,950.00	581,950.00	581,950.00	16,950.00	3.00%	3.00%
Unemployment Insurance	79,665.90	23,476.91	171,530.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.00%	level
Liability Insurance	538,218.00	593,432.80	606,467.06	640,000.00	640,000.00	688,000.00	688,000.00	688,000.00	48,000.00	7.08%	New COA & DPW
OPEB Liability (per policy)	380,000.00	481,000.00	621,850.00	500,000.00	500,000.00	646,985.00	646,985.00	581,021.00	81,021.00	16.20%	1.01% of Revenue 1/2 policy
OPEB Study	5,775.00	500.00	7,500.00	1,000.00	1,000.00	7,500.00	7,500.00	7,500.00	6,500.00	86.67%	650.00%
Total Employee Benefits / Liability Ins	8,938,570.39	9,409,377.17	10,287,457.70	10,890,125.00	10,890,125.00	11,709,585.00	11,415,585.00	11,309,621.00	419,496.00	3.85%	
Total General Fund	58,892,099.22	60,520,393.55	61,618,553.57	64,511,254.00	64,659,476.00	67,476,535.00	66,750,317.00	66,444,152.00	1,784,676.00	2.76%	
								(306,165.00)	(306,165.00)		

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REQ to FY22 REC	File 2/24/2021 comments
???? DISSOLVE ENTERPRISE FUND - ATM VOTE MAY 2021											
Sanitation/Recycling											
Director	8,171.26	8,466.16	8,891.66	9,027.00	9,027.00	9,250.00	9,250.00	9,250.00	223.00	2.47%	
Asst Director	4,831.36	5,238.08	5,405.54	5,402.00	5,402.00	5,509.00	5,509.00	5,509.00	107.00	1.98%	
Engineering	2,578.68	2,630.18	1,137.23	2,697.00	2,697.00	2,698.00	2,698.00	2,698.00	1.00	0.04%	
Clerical	6,443.69	7,139.11	6,682.68	7,553.00	7,553.00	7,894.00	7,894.00	7,894.00	341.00	4.51%	
Staff - Labor	100,382.92	102,869.48	102,398.84	106,600.00	106,600.00	109,889.00	109,889.00	109,889.00	3,289.00	3.09%	
Overtime	5,883.38	6,753.42	5,855.13	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00	1,000.00	20.00%	
Leaf Overtime	3,903.86	5,443.20	4,844.88	5,000.00	5,581.00	6,000.00	6,000.00	6,000.00	419.00	7.51%	
Subtotal Personnel Services	132,195.15	138,539.63	135,215.96	141,279.00	141,860.00	147,240.00	147,240.00	147,240.00	5,380.00	3.79%	
Sanitation/Recycling Pick up	609,438.82	622,871.37	641,639.92	685,000.00	685,000.00	675,000.00	675,000.00	675,000.00	(10,000.00)	-1.46%	
Sanitation Disposal Fees	252,744.17	268,544.66	272,167.12	288,000.00	288,000.00	302,000.00	302,000.00	302,000.00	14,000.00	4.86%	
Recycling Disposal Fees	0.00	0.00	0.00	158,100.00	158,100.00	162,843.00	162,843.00	162,843.00	4,743.00	3.00%	
Public Works Supplies	0.00	0.00	44.75	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Other Expenses - Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Leaf Program (Other Prop Svc)	27,392.62	28,770.22	20,471.93	30,000.00	21,419.00	30,000.00	25,000.00	25,000.00	3,581.00	16.72%	\$21,270 exp thru Feb 19, 2021
Recycling Center	0.00	63,055.55	59,393.16	45,000.00	53,000.00	70,000.00	55,000.00	55,000.00	2,000.00	3.77%	
Yard Waste	0.00	16,049.22	0.00	12,400.00	12,400.00	12,400.00	12,400.00	12,400.00	0.00	0.00%	
Other Expenses	119,467.61	35,819.86	46,123.47	20,000.00	20,000.00	30,000.00	30,000.00	30,000.00	10,000.00	50.00%	
Subtotal Expenses	1,009,043.22	1,035,110.88	1,039,840.35	1,238,500.00	1,237,919.00	1,282,243.00	1,262,243.00	1,262,243.00	24,324.00	1.96%	
Total Sanitation/Recycling	1,141,238.37	1,173,650.51	1,175,056.31	1,379,779.00	1,379,779.00	1,429,483.00	1,409,483.00	1,409,483.00	29,704.00	2.15%	
variance 4,788.59 OFU											
Water											
Director	12,280.65	12,699.21	13,337.39	13,540.00	13,800.00	13,875.00	13,875.00	13,875.00	75.00	0.54%	
Asst Director	62,354.00	65,609.88	67,470.98	66,603.00	67,913.00	68,009.00	68,009.00	68,009.00	96.00	0.14%	
Engineering	48,962.69	52,585.95	45,441.00	69,615.00	69,615.00	70,099.00	70,099.00	70,099.00	484.00	0.70%	
Staff - Labor	177,371.48	197,558.84	206,849.72	214,752.00	214,752.00	225,873.00	225,873.00	225,873.00	11,121.00	5.18%	
Staff-Clerical	18,525.63	20,525.06	19,212.97	21,578.00	21,578.00	22,522.00	22,522.00	22,522.00	944.00	4.37%	
Overtime	29,793.44	33,491.76	32,808.81	25,000.00	25,000.00	32,000.00	32,000.00	32,000.00	7,000.00	28.00%	
Overtime - Standby	15,885.30	14,077.50	16,407.50	14,900.00	14,900.00	14,900.00	14,900.00	14,900.00	0.00	0.00%	
Subtotal Personnel Services	365,173.19	396,548.20	401,528.37	425,988.00	427,558.00	447,278.00	447,278.00	447,278.00	19,720.00	4.61%	
Employee / Retiree Benefits	142,134.52	152,173.97	155,715.48	170,000.00	170,000.00	170,000.00	170,000.00	170,000.00	0.00	0.00%	
OP&B Liability	3,290.00	0.00	0.00	6,750.00	6,750.00	7,000.00	7,000.00	7,000.00	250.00	3.70%	
Energy - Electricity	18,209.22	15,251.00	19,842.72	22,000.00	32,000.00	38,500.00	38,500.00	38,500.00	6,500.00	20.31%	
Energy - Natural Gas	0.00	0.00	0.00	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00	1,000.00	20.00%	
Utilities	994.98	426.17	2,667.07	1,000.00	3,000.00	1,200.00	1,200.00	1,200.00	(1,800.00)	-60.00%	
Utilities - Springfield / Purchase of Water	1,049,126.57	1,050,973.57	1,073,906.85	1,310,000.00	1,310,000.00	1,349,300.00	1,349,300.00	1,349,300.00	39,300.00	3.00%	
Stormwater-Charged	0.00	329.40	496.29	400.00	400.00	400.00	400.00	400.00	0.00	0.00%	
Repairs & Maintenance - Building	3,453.22	11,120.04	2,436.63	12,000.00	7,000.00	12,000.00	12,000.00	12,000.00	5,000.00	71.43%	
Repairs & Maintenance - Vehicles	10,601.91	12,480.80	16,581.76	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	0.00	0.00%	
Other Property Related Services - Meters	5,063.49	3,709.72	4,659.14	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00%	
Other Property Related Services - Hydrants	18,390.02	6,249.26	16,876.60	15,000.00	10,000.00	15,000.00	15,000.00	15,000.00	5,000.00	50.00%	
Repairs & Maintenance - Equipment	5,693.86	8,278.01	10,156.92	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%	
Other Property Related Services - Main Maintenance	81,143.80	39,412.29	39,610.62	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%	
Other Property Related Services - Valves	3,194.67	2,321.59	5,549.26	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%	
Engineering Expense	4,278.00	97.80	71,700.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	0.00	0.00%	
Employee Training	311.25	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	
Professional/Tech Services - Town Administrator	41,487.18	46,696.49	57,579.80	50,000.00	50,000.00	55,000.00	55,000.00	55,000.00	5,000.00	10.00%	
Water Quality Testing	13,710.72	10,434.95	13,513.83	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	0.00	0.00%	
Telephone Expense	1,005.15	867.89	990.24	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	0.00	0.00%	
Communications	1,381.10	6,449.72	6,591.63	8,000.00	6,000.00	8,000.00	8,000.00	8,000.00	2,000.00	33.33%	
Wireless Phones	0.00	12.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Water Vehicle Fuel	9,145.30	15,558.62	12,294.09	17,000.00	17,000.00	11,900.00	11,900.00	11,900.00	(5,100.00)	-30.00%	
Chemicals	3,061.26	8,044.82	8,408.67	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%	
Personnel Protective Gear	4,710.11	5,183.61	4,629.51	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	0.00	0.00%	
Other Expenses	19,459.70	22,039.01	21,219.85	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	0.00	0.00%	
Liability Insurance	26,541.65	21,038.00	25,659.00	29,000.00	29,000.00	32,000.00	32,000.00	32,000.00	3,000.00	10.34%	
GPS Administration	3,265.49	3,237.00	4,201.99	5,000.00	5,000.00	6,500.00	6,500.00	6,500.00	1,500.00	30.00%	
GIS Services						10,000.00	10,000.00	7,500.00	7,500.00	#DIV/0!	

FY 2022 Budget - Line Detail

updated 2/24/2021	FY 18 Expended	FY 19 Expended	FY 20 Expended	FY 21 Original Budget	FY 21 Budget As Modified	FY 22 Departmental Requested	FY 22 1st draft	FY 22 TM Recommended	\$ Variance FY21 Bud FY 22 TM	% Variance FY22 REQ to FY22 REC	File 2/24/2021 comments
Reserve	0.00	0.00	0.00	40,000.00	38,430.00	40,000.00	40,000.00	40,000.00	1,570.00	4.09%	
Retirement of Long-Term Debt	539,000.00	454,000.00	404,000.00	399,000.00	399,000.00	407,576.00	407,576.00	407,576.00	8,576.00	2.15%	
Interest on Long-Term Debt	67,570.69	118,044.03	148,215.00	133,885.00	133,885.00	126,907.00	126,907.00	126,907.00	(6,978.00)	-5.21%	
Retirement of Short Term Debt	29,000.00	130,000.00	140,305.00	148,305.00	148,305.00	149,100.00	149,100.00	149,100.00	795.00	0.54%	
Interest on Short Term Debt	3,498.91	6,200.84	3,749.62	6,500.00	6,500.00	7,500.00	7,500.00	7,500.00	1,000.00	15.38%	
Other Borrowing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Subtotal Expenses	2,108,722.77	2,150,631.19	2,271,557.57	2,526,790.00	2,525,220.00	2,601,833.00	2,601,833.00	2,599,333.00	74,113.00	2.93%	
Total Water	2,473,895.96	2,547,179.39	2,673,085.94	2,952,778.00	2,952,778.00	3,049,111.00	3,049,111.00	3,046,611.00	93,833.00	3.18%	
											variance 65k OFU variance 91.01 OFU
Sewer											
Director	11,265.27	11,640.98	12,226.02	12,411.00	12,650.00	12,719.00	12,719.00	12,719.00	69.00	0.55%	
Asst Director	36,424.54	38,417.54	39,518.50	39,396.00	40,167.00	40,224.00	40,224.00	40,224.00	4,800.00	0.14%	
Engineering	61,345.44	65,523.46	60,908.27	82,869.00	82,869.00	85,212.00	85,212.00	85,212.00	2,343.00	2.83%	
Staff - Labor	110,590.54	122,966.68	116,149.32	137,846.00	137,846.00	144,801.00	144,801.00	144,801.00	6,955.00	5.05%	
Staff - Clerical	18,525.64	20,525.05	19,212.97	21,548.00	21,548.00	22,491.00	22,491.00	22,491.00	943.00	4.38%	
Overtime	37,213.86	19,807.75	21,392.74	21,315.00	21,315.00	21,315.00	21,315.00	21,315.00	0.00	0.00%	
Overtime / Standby	11,804.70	14,525.30	12,752.50	14,900.00	14,900.00	14,900.00	14,900.00	14,900.00	0.00	0.00%	
Subtotal Personnel Services	287,169.99	293,406.76	282,160.32	330,285.00	331,295.00	341,662.00	341,662.00	341,662.00	10,367.00	3.13%	
Employee / Retiree Benefits	102,393.27	115,248.34	101,427.95	130,000.00	130,000.00	120,000.00	120,000.00	120,000.00	(10,000.00)	-7.69%	
OPEB Liability	2,769.00	0.00	0.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	0.00	0.00%	
Energy - Electricity	19,830.36	28,091.06	21,014.93	27,000.00	22,000.00	32,400.00	32,400.00	32,400.00	10,400.00	47.27%	
Energy - Heating Oil	5,880.27	8,187.96	2,634.57	10,200.00	10,200.00	10,200.00	10,200.00	10,200.00	0.00	0.00%	
Energy - Natural Gas	0.00	0.00	0.00	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00	1,000.00	20.00%	
Utilities	3,579.98	3,769.22	4,138.66	4,000.00	9,000.00	4,800.00	4,800.00	4,800.00	(4,200.00)	-46.67%	
Utilities -Springfield Sewer Treatment	466,751.74	579,699.39	706,610.69	645,000.00	645,000.00	718,940.00	718,940.00	738,940.00	93,940.00	14.56%	
Other Property Related Services - Main Maintenance	35,381.20	19,208.69	17,873.58	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%	
Stormwater Charge	0.00	615.37	577.66	700.00	700.00	700.00	700.00	700.00	0.00	0.00%	
Repairs and Maintenance - Buildings	5,390.62	25,143.28	7,832.15	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00	0.00	0.00%	
Repairs and Maintenance - Vehicles	11,316.92	16,674.51	20,928.77	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	0.00	0.00%	
Repairs and Maintenance - Equipment	5,254.02	1,903.57	6,853.90	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00%	
Other Property Related Services - Drain Maintenance	19,550.57	8,238.04	2,354.98	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00%	
Camera & Vacuum Work	0.00	0.00	520.13	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Engineering Expense	14,191.99	9,515.80	6,300.00	14,250.00	14,250.00	14,250.00	14,250.00	14,250.00	0.00	0.00%	
Employee Training	311.25	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%	
Professional/Tech Services - Town Administration	25,646.04	32,999.76	38,328.08	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00	0.00	0.00%	
Telephone Expense	1,501.64	1,018.78	990.20	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
Wireless Phone	0.00	12.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Communications	1,272.60	156.25	0.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	0.00	0.00%	
Sewer Vehicle Fuel	9,145.31	15,558.57	10,334.48	17,000.00	17,000.00	11,900.00	11,900.00	11,900.00	(5,100.00)	-30.00%	
Personnel Protective Gear	3,850.07	4,397.63	4,460.86	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	0.00	0.00%	
Other Expenses	19,206.37	23,991.05	21,145.96	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00%	
Liability Insurance	22,833.31	33,979.00	41,355.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	0.00	0.00%	
GPS Administration	3,265.49	3,237.00	4,202.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00%	
GIS Services											#DIV/0!
Reserve	0.00	0.00	0.00	40,000.00	38,990.00	38,990.00	38,990.00	38,990.00	0.00	0.00%	
Retirement of Long-Term Debt	311,949.00	315,928.00	329,987.00	429,128.00	494,128.00	479,593.00	479,593.00	479,593.00	(14,535.00)	-2.94%	
Interest on Long-Term Debt	63,470.38	110,917.37	142,013.17	133,773.00	160,691.00	155,794.00	155,794.00	155,794.00	(4,897.00)	-3.05%	
Retirement of Short Term Debt	229,750.00	214,250.00	169,350.00	169,350.00	77,432.00	95,400.00	95,400.00	95,400.00	17,968.00	23.20%	
Interest on Short Term Debt	7,494.15	9,778.40	5,711.93	10,000.00	10,000.00	5,000.00	5,000.00	5,000.00	(5,000.00)	-50.00%	
Other Borrowing Costs (Admin Fee WWPT)	3,090.09	2,791.68	2,487.24	2,177.00	2,177.00	1,860.00	1,860.00	1,860.00	(317.00)	-14.56%	
Subtotal Expenses	1,395,075.64	1,585,311.31	1,669,433.89	1,835,378.00	1,834,368.00	1,903,627.00	1,903,627.00	1,921,127.00	86,759.00	4.73%	
Total Sewer	1,682,245.63	1,878,718.07	1,951,594.21	2,165,663.00	2,165,663.00	2,245,289.00	2,245,289.00	2,262,789.00	97,126.00	4.48%	

