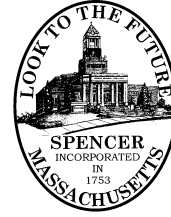

MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

TO: Board of Selectmen
Finance Committee

FROM: Thomas M. Gregory
Town Administrator

RE: Fiscal Year 2022 Budget – Fiscal Projection #2

DATE: April 15, 2021



Attached hereto is the final recommended FY2022 operating budget for the Town of Spencer. This budget recommendation reflects all revisions that have occurred since the issuance of Fiscal Projection #1 on February 22, 2021. These revisions are outlined below.

Revenue

The state aid revenue and charge numbers contained in this budget filing are the same as the estimates contained in Fiscal Projection #1, which are in line with the recommendations in the Governor's H1 Budget. The net state aid increase from FY2021 (\$2,726,020) to FY2022 (\$2,756,603) is a very modest 1.12%.

The local receipts estimates remained the same as the estimates contained in Fiscal Projection #1 with one exception. I was able to increase the motor vehicle excise tax estimate to \$1,429,108 which is an increase of \$92,660, or 6.93%, over FY2021. To reflect the impact of the COVID-19 pandemic on restaurants, I kept the local meals excise tax estimate level funded from FY2021, a number which had been reduced by 16.5% from FY2020.

There were minor adjustments made to the water and sewer indirect cost reimbursement as the municipal budget was recently revised. The water and sewer indirect cost reimbursements to the general fund for FY2022 will be \$162,751 and \$157,195, respectively. These reimbursements represent support (salary and overhead costs) that the general fund provides to these departments.

Expenses

The total FY2022 municipal general operating budget is \$12,037,290. This number represents the total municipal spending plan and includes all contractual and non-union salary increases as well as increases in fixed costs such as insurance, fuel, and utilities. The health insurance renewal will be 2%, and MIIA will offer a one-month premium holiday next year. On the general insurance renewal, MIIA is honoring a 0% increase for FY2022 and there will be some significant savings in the workers compensation line as the experience modification and ARAP surcharges have been eliminated as the overall exposure has gone down resulting in a more favorable rating.

On March 22, 2021, the Insurance Advisory Committee (IAC) voted to recommend that the Town change dental insurance carrier from Altus to MIIA, and the Board of Selectmen subsequently voted to approve the recommendation on April 12, 2021. The plan design and network of dentists in the MIIA program is the same as the Altus program, and MIIA will honor a two-year rate guarantee. The savings yielded from the change are \$3,265 split between the Town and the subscribers.

I have recommended for FY2022 a 12.4% increase in the Snow and Ice Removal account to better reflect actual expenses incurred during a typical winter season. As you know, the Department of Revenue allows municipalities to deficit spend this account. As a result, most communities intentionally underfund these expenses in anticipation of transferring funds from Free Cash in the spring. Funding this expense more accurately out of the operating budget will lessen the burden on Free Cash.

The following three (3) new items have been retained in the final operating budget:

- I am recommending a new FT union position in the Highway Department's budget – a Facilities Maintenance Lead that would be assigned to coordinate the repairs and required annual inspections of most public buildings. This position would serve as the first point of contact with vendors and contractors and would also be responsible for the clearing of snow and ice on all steps, walkways, and parking lots. The salary and benefits to fund this position is approximately \$65,000.
- I am recommending a new PT non-union Recording Secretary in ODIS. The goal with this hire is to have an employee dedicated to taking the minutes of the Planning Board, Zoning Board of Appeals, and possibly the Conservation Commission meetings. The larger intent is to help create better administrative efficiencies in the office. I have budgeted this position at 14.6 hours per month at \$16.50 per hour which, annualized, is \$2,917. This position will need to be approved in the Personnel Bylaw at the Annual Town Meeting.
- I am also recommending \$41,000 in the ODIS operating budget to implement an e-permitting software platform in FY2022. This number includes a one-time acquisition cost of \$21,200 which will allow some budgetary flexibility in subsequent years to accomplish the digitization of paper records in ODIS.

Spencer – East Brookfield Regional School District (SEBRSD)

On April 13, 2021, the SEBRSD School Committee voted a final FY2022 budget which included an assessment to Spencer of \$9,331,632, which represents a total increase of \$230,240, or 2.53%, over FY2021. The SEBRSD budget does not include any funding from the federal Elementary and Secondary School Emergency Relief Fund (ESSER II) grant program.

The specific details of the FY2022 assessment to Spencer are shown below:

<i>Spencer</i>	FY2021 Approved Budget	School Committee Vote 4/13/2021	\$ Increase Over FY2021	% Increase Over FY2021	TA Recommend	\$ Increase Over FY2021	% Increase Over FY2021
Operating - Min. Required	\$7,197,432	\$7,409,310	\$211,878	2.94%	\$7,409,310	\$211,878	2.94%
Operating - Over Min	\$18,107	\$80,986	\$62,879	347.26%	\$80,986	\$62,879	347.26%
Total Operating	\$7,215,539	\$7,490,296	\$274,757	3.81%	\$7,490,296	\$274,757	3.81%
Transportation	\$1,205,209	\$1,313,082	\$107,873	8.95%	\$1,313,082	\$107,873	8.95%
Debt & Capital	\$680,644	\$528,254	-\$152,390	-22.39%	\$528,254	-\$152,390	-22.39%
Total Spencer Assessment	\$9,101,392	\$9,331,632	\$230,240	2.53%	\$9,331,632	\$230,240	2.53%

Bay Path Regional Vocational Technical High School

The Town was notified on February 4, 2021 that the current year assessment has been reduced by \$24,203 which will be reflected in the final quarterly assessment invoice. The proposed total FY2022 assessment received from Bay Path as of February 4, 2021 is \$1,441,568 which represents a decrease of \$2,939. There is no request for any funding above the minimum allowed by Massachusetts General Laws. The Bay Path assessment to Spencer remains unchanged from the issuance of Fiscal Projection #1.

Ch. 74 Out-of-District Vocational Education and Transportation

Since the issuance of Fiscal Projection #1, there were two (2) additional students who enrolled in Chapter 74 out-of-district programs, with one (1) student attending Tantasqua Regional High School and one (1) student attending Pathfinder Regional Vocational Technical High School. The additional tuition and transportation costs for these students came to \$40,125. As is the case each year, any adjustments to these tuition and transportation costs will be made at the Special Town Meeting in November once the final enrollment numbers are known.

As always, I am available to discuss this proposed budget with you and answer any specific questions you may have.

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

I. AMOUNT TO BE RAISED BY REAL AND PERSONAL PROPERTY TAXES:

Fiscal 2021 Tax Levy Limit	15,352,342
2 1/2 % Increase	383,809
Estimated New Growth	100,000
Fiscal 2022 Tax Levy Limit	15,836,151

Existing Debt Exclusions:

Wire Village School (FY2024)	197,331
Bay Path Voc-Tech (FY2044)	124,972
Comprehensive Roads Project - Phase I (FY2038)	474,810
Comprehensive Roads Project - Phase 2 (FY2039)	436,800
Comprehensive Roads Project - Phase 3 (FY2040)	523,650
Less Wire Village Bond Premium - shown in local receipts per DOR	

Total Debt Exclusions Net Premium Adjustments 1,757,563

Adjust Levy to round tax rate:

Fiscal 2022 Maximum Allowable Levy 17,593,714

II. ESTIMATED RECEIPTS AND OTHER REVENUE SOURCES:

A. CHERRY SHEET ESTIMATED RECEIPTS	2,756,603
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FY 2019 Actual	\$2,412,609
FY 2020 Actual	\$2,766,043
FY 2021 Budgeted	\$2,726,020

B. LOCAL ESTIMATED RECEIPTS	2,539,633
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FY 2019 Actual	\$2,979,934
FY 2020 Actual	\$2,862,135
FY 2021 Budgeted	\$2,425,394

C. AVAILABLE FUND TRANSFERS

Free Cash (FY20 Available - May ATM) Balance FY21 Budget	135,500
Free Cash (FY20 Available - May ATM) Capital Plan	641,863
Free Cash (FY20 Available - May ATM) TA Recruiting Services	10,000
Water Indirect Costs	162,751
Sewer Indirect Costs	157,195
Sewer Retained Earnings (FY20 Available - May ATM) Capital Plan	75,000
Sewer Retained Earnings (FY20 Available - May ATM) OPM Services	150,000
Sewer Retained Earnings (FY20 Available - May ATM) Phase 2 Study	60,000
Sewer Retained Earnings (FY20 Available - May ATM) Debt Paydown	123,985
Sewer Retained Earnings (FY20 Available - May ATM) Ch Oper in Training	25,028
Wetland Protection Fund Transfer	10,000
Free Cash (FY20 Available - May ATM) Prior Year Bills	0
Free Cash (FY20 Available - May ATM) Sick Leave Bank Appropriation	30,000
Free Cash (FY20 Available - May ATM) Assessors Valuation & Certification	20,000
Free Cash (FY20 Available - May ATM) Balance the FY22 Budget	0
Free Cash (FY20 Available - May ATM) General Stabilization Appropriation	87,482

TOTAL ESTIMATED RECEIPTS AND OTHER REVENUE 6,985,040

TOTAL PROJECTED REVENUE FOR FISCAL 2022 24,578,754

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

III. AMOUNT TO BE RAISED:

A. FISCAL 2022 A.T.M. APPROPRIATIONS:

1. Fiscal 2022 General Gov't Operating Budget (raise & appropriate)	12,037,290
Wetlands Protection Fund Transfer (shown as offset in ODIS budget)	0
Total	12,037,290
2. Public Education	
SEBRSD MLC Assessment (1,574 students)	7,409,310
SEBRSD Additional LC Assessment	80,986
SEBRSD Transportation Assessment	1,313,082
SEBRSD Debt & Capital Assessment	528,254
BPRVHS Annual Assessment (148 students)	1,274,375
BPRVHS Additional Assessment	0
BPRVHS Transportation	39,764
BPRVHS Capital & Debt	127,429
Smith Voc & Agricultural Tuition (1 student)	18,768
Smith Voc & Agricultural Transportation	28,417
Tantasqua Reg High School Tuition (2 students)	24,250
Tantasqua Reg High School Transportation	16,431
Pathfinder Regional Vocational Technical High School Tuition (1 student)	12,000
Pathfinder Regional Vocational Technical High School Transportation	16,000
Norfolk County Agriculture High School Tuition (0 students)	0
Norfolk County Agriculture High School Transportation	0
Assabet Valley High School Tuition (0 students)	0
Assabet Valley High School Transportation	0
3. Capital Improvement Program:	
Free Cash (FY20 Available - May ATM) Capital Plan	641,863
Sewer Retained Earnings (FY20 Available - May ATM) Capital Plan	75,000
Sewer Retained Earnings (FY20 Available - May ATM) OPM Services	150,000
Sewer Retained Earnings (FY20 Available - May ATM) Phase 2 Study	60,000
Sewer Retained Earnings (FY20 Available - May ATM) Debt Paydown	123,985
4. Special Articles	
Free Cash (FY20 Available - May ATM) Balance FY2021 Budget	135,500
Free Cash (FY20 Available) Balance the FY22 Budget	0
Free Cash (FY20 Available) Prior Year Bills	0
Free Cash (FY20 Available) Sick Leave Bank Appropriation	30,000
Free Cash (FY20 Available - May ATM) Assessors Valuation & Certification	20,000
Free Cash (FY20 Available) General Stabilization Appropriation	87,482
Free Cash (FY20 Available - May ATM) TA Recruiting Services	10,000
Sewer Retained Earnings (FY20 Available - May ATM) Chief Oper in Training	25,028
TOTAL APPROPRIATIONS	24,285,214

B. STATE CHERRY SHEET OFFSETS (Library)	21,518
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C. STATE CHERRY SHEET CHARGES	142,021
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D. ALLOWANCE FOR ABATEMENTS & EXEMPTIONS (incl. Sr. Work \$20K)	130,000
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TOTAL AMOUNT TO BE RAISED FOR FISCAL 2022 **24,578,754**

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

GENERAL FUND (LOCAL) REVENUES									
FUND or ACCT #	FUND/GROUP or ACCOUNT NAME	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR RECOMMENDED
		Per Recap	Per Recap	Per Recap	Per Recap	Per Recap	Per Recap	Per Recap	Per Recap
41100	Personal Property Taxes	Incl. in R.E. taxes	360,803	387,993	676,717	694,689	Incl. in R.E. taxes	Incl. in R.E. taxes	Incl. in R.E. taxes
41200	R.E. Taxes (Tax Levy Limit)	11,488,008	11,864,553	11,883,086	12,129,918	12,973,137	14,244,789	14,758,796	15,352,342
	2 1/2 % Increase	287,200	296,614	306,777	320,166	341,696	356,120	368,970	383,809
	New Growth	89,345	109,912	228,779	541,025	235,267	157,887	224,576	100,000
	Debt Exclusion Tax Yield	790,061	822,440	801,668	486,205	982,128	1,483,550	1,859,375	1,757,563
	Less: Bond Premium Reimburse	-40,368	-46,710	-20,348	-19,375	-19,375	0	0	0
	Proposition 2 1/2 Override	0	0	0	0	0	0	0	0
	Tax Levy Recap Adjustment	N/A	-4,166	-9,127	0	-1,372			
	Sub-Total - Tax Levy Limit	12,614,246	13,011,897	13,578,828	14,134,656	15,206,170	16,242,346	17,211,716	17,593,714
41205	R.E. Taxes-Supplemental	0	0	0	0	0	0	0	0
41220	Rollback Tax Revenue	0	0	0	12,074	2,104	45,140	0	0
41420	Tax Liens Redeemed	0	71,388	84,704	59,704	118,882	67,757	0	0
	Sub-Total - Additional Tax Revenue	0	71,388	84,704	71,778	120,986	112,897	0	0
41400	Local Meals Excise	101,636	137,888	143,607	150,186	159,669	153,509	128,250	128,250
41500	Motor Vehicle Excise	1,398,715	1,356,727	1,375,108	1,545,567	1,531,989	1,519,100	1,336,448	1,429,108
41600	Boat Excise	3,600	6,324	5,810	5,349	3,417	6,717	3,150	4,000
41710	Penalty/Int. Property Tax	33,932	35,865	41,900	32,481	32,929	29,866	31,500	31,500
41720	Penalty/Int. MV Excise	51,527	46,391	56,648	50,427	67,759	49,252	48,600	48,600
41730	Penalty/Int. Tax Lien	3,968	12,408	10,500	8,751	24,068	13,000	8,100	9,000
41740	Mark Fees	19,040	15,280	14,640	17,680	20,000	21,000	12,600	14,000
41750	Interest/Fees-Betterment	0	0	0	10	0	0	0	0
42455	Fees-Trans Stat. Stickers	90,425	85,175	84,100	80,825	79,025	95,250	73,800	75,000
42465	Fees-Trans Stat. Bag Sales	220,323	200,625	202,188	174,225	173,475	195,625	171,000	171,000
42470	Fees-Trans Stat. Flexcon 2.5%	13,568	11,225	10,616	12,420	12,566	11,753	9,000	10,000
42480	Fees-Trans Stat. Other	13,253	10,394	11,028	13,006	16,355	20,674	9,000	12,000
42485	Fees-Trans Stat. Recycling	12,831	9,257	10,002	10,822	10,324	24,576	9,000	11,000
42700	Fees-Det. Prisoners	4,875	5,000	4,560	6,140	11,624	9,675	4,050	5,000
43210	Fees-Municipal Liens	16,800	25,200	27,450	23,550	24,200	31,300	22,500	22,500
43230	Fees/Permits-ODIS	113,984	331,294	284,161	192,825	178,372	246,791	144,000	160,000
43250	Fees-Town Clerk	18,853	18,632	13,492	15,212	21,286	17,178	13,500	14,000
43260	Fees-Police Dept	2,001	2,357	1,956	200	180	200	1,800	1,000
43270	Fees-Fire Dept 21E	2,420	1,493	1,700	1,979	3,603	1,864	1,350	1,350

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

GENERAL FUND (LOCAL) REVENUES									
FUND or ACCT #	FUND/GROUP or ACCOUNT NAME	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR RECOMMENDED
43290	Fees-Highway Gasoline	17,947	9,858	11,141	13,121	14,413	15,234	9,900	10,000
43291	Fees-Highway	11,045	11,500	13,425	16,308	8,525	9,525	9,000	9,000
43296	Fees-Rental Selectmen	4,800	2,500	2,500	2,500	2,500	2,500	2,250	2,250
43600	Rental-Landfill Solar (Citizens Energy)	0	0	0	0	10,000	78,000	196,000	196,000
43610	Fees-Vacant Buildings	0	0	0	0	400	1,500	0	0
44100	Licenses-Alcohol	20,024	17,756	16,425	12,300	16,364	15,150	14,400	14,400
44200	Licenses-Cable	1,887	1,698	11,904	0	0	0	1,440	0
44210	Licenses-Selectmen	5,340	6,505	5,850	10,438	6,055	5,550	4,950	4,950
44215	Licenses-Dog	21,441	21,855	28,108	32,031	25,866	33,407	22,500	23,000
44400	Permits-Board of Health	69,403	72,758	70,433	69,307	64,217	62,137	61,200	61,200
44470	Permits-Fire Dept	16,622	18,205	20,800	18,715	20,001	21,491	16,650	17,000
44500	Permits-Police Dept	5,550	6,701	7,700	7,913	9,825	8,488	6,300	6,300
46900	Fines-DMV	12,010	16,730	15,589	14,545	9,782	16,431	12,600	12,600
46950	Fines-Court	5,259	2,483	1,578	3,320	1,310	8,962	1,800	1,800
47750	Fines-Parking	5,914	4,970	3,411	4,013	3,996	3,181	3,150	3,150
47755	Fines-Violations SPD General	0	4,895	3,830	4,660	2,350	2,900	1,800	1,800
47760	Fines-Violations SPD Animal	3,872	2,406	1,835	3,160	2,550	1,665	2,700	2,000
47765	Fines-Violations BoH	500	500	715	375	150	300	0	0
47775	Fines-Violations Highway	0	250	615	765	100	0	0	0
47780	Fines-Violations SFD	0	0	100	0	150	0	0	0
48000	Earnings - Title V	0	0	0	0	0	1,925	0	0
48185	Earnings - Valley View	700	484	457	430	636	0	360	0
48195	Earnings - Roys Drive	0	0	0	0	0	19,439	0	0
48200	Earnings - Investments	7,441	8,583	12,051	30,148	72,791	79,394	11,371	7,500
48400	Other Miscellaneous Revenues	0	2,678	791	25,508	7,356	8,251	0	0
48422	Sale of Town R.E. Property	0	0	0	0	321,686	0	0	0
49990	Sale of Surplus Equipment	0	2,340	0	13,570	8,070	0	0	0
	Misc. Recurring (Wire Village Bond Premium)						19,375	19,375	19,375
	SubTotal - Local Receipts	\$2,331,505	\$2,527,189	\$2,528,724	\$2,624,782	\$2,979,934	\$2,862,135	\$2,425,394	\$2,539,633

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

STATE AID REVENUES									
									Gov H1 Budget
FUND or ACCT #	FUND/GROUP or ACCOUNT NAME	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR RECOMMENDED
46160	Exemptions/Vets,SS,Blind,Elderly	41,334	48,411	45,614	43,429	6,435	57,103	57,605	47,068
46200	School Aid Ch 70	33,717	32,115	49,601	49,601	0	0	29,316	30,909
46600	School Transportation Aid	0	0	3,795	2,470	0	0	0	0
46610	Police Career Incentive	0	0	0	0	0	0	0	0
46660	State Owned Land	68,350	68,350	71,816	71,749	65,769	73,103	75,004	74,388
46670	Veteran's Benefits	121,304	118,899	141,120	146,937	130,368	175,333	140,779	96,859
46710	Lottery, Beano & Charity (UGGA)	2,012,640	2,085,095	2,174,754	2,259,569	2,192,933	2,443,309	2,401,798	2,485,861
46720	Lottery Additional	0	0	0	0	0	0	0	0
46999	Misc. Revenue State	0	38,278	30	6,095	0	0	0	0
49760	Allocated Library Aid	16,060	16,066	15,746	16,522	17,104	17,195	21,518	21,518
	SubTotal - State	\$2,293,405	\$2,407,214	\$2,502,476	\$2,596,372	\$2,412,609	\$2,766,043	\$2,726,020	\$2,756,603
OTHER FINANCING SOURCES									
	Bond Premium Reserve Transfers	0	46,710	0	0	0	0	0	0
	Transfer from Overlay Reserves	72,000	99,000	0	0	0	0	0	0
	Water - Indirect Cost Reimb.	129,922	129,583	133,723	140,360	135,008	123,329	119,010	162,751
	Sewer - Indirect Cost Reimb.	147,265	157,575	146,403	160,295	152,254	152,254	159,219	157,195
	Wetlands Protection Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Free Cash Supplement to GF							312,728	0
	SubTotal - Other Sources	\$359,187	\$442,868	\$290,126	\$310,655	\$297,262	\$285,583	\$600,957	\$329,946
TOTAL REVENUES - ALL SOURCES									
		\$17,598,343	\$18,460,556	\$18,984,858	\$19,738,243	\$21,016,961	\$22,269,004	\$22,964,087	\$23,219,896

**FY 2022
PROPOSED BUDGET
TOWN ADMINISTRATOR**

FUND #	GENERAL FUND	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR APPROVED	% +/-
100	General Government	832,491	948,649	903,194	932,427	1,019,642	1,000,909	1,186,356	1,194,388	0.68%
200	Public Safety	2,590,938	2,748,175	2,686,492	2,821,626	2,951,698	3,175,263	3,359,752	3,535,396	5.23%
250	Land Use & Planning	158,313	182,327	242,301	244,772	253,952	254,874	270,501	323,568	19.62%
400	Public Works	1,902,924	1,709,104	1,849,858	1,886,545	1,904,582	1,916,431	2,149,561	2,234,349	3.94%
500	Public Health & Human Services	287,535	327,611	308,078	342,818	353,865	356,397	385,071	401,574	4.29%
600	Culture & Recreation	300,794	342,800	392,739	420,254	464,994	476,316	572,930	588,034	2.64%
700	Debt Service	444,623	432,530	420,330	118,130	632,111	1,075,183	1,543,236	1,435,260	-7.00%
800	Employee Benefits	1,584,982	1,575,403	1,599,861	1,695,129	1,816,010	1,938,937	2,009,148	2,143,045	6.66%
900	General Insurances	187,595	214,398	212,567	215,146	226,461	169,099	178,500	181,675	1.78%
010	General Fund Total	8,290,195	8,480,997	8,615,420	8,676,847	9,623,315	10,363,409	11,655,055	12,037,290	3.28%
	PUBLIC EDUCATION									
	SEBRSD MLC Assessment	5,725,754	5,907,839	6,141,236	6,330,697	6,474,695	6,899,385	7,197,432	7,409,310	2.94%
	SEBRSD Addl Local Assessment	601,790	485,530	495,354	529,498	512,669	366,127	18,107	80,986	347.26%
	SEBRSD Transport. Assessment	1,037,905	1,204,195	1,203,024	1,290,943	1,466,957	1,372,785	1,205,209	1,313,082	8.95%
	SEBRSD Debt & Capital	369,800	245,394	238,174	230,738	223,082	364,048	680,644	528,254	-22.39%
	BPRVHS Annual Assessment	749,534	955,392	1,199,318	1,191,369	1,248,155	1,190,673	1,316,324	1,314,139	-0.17%
	BPRVHS Capital Debt	92,937	144,516	143,163	137,337	131,835	126,454	125,714	124,972	-0.59%
	BPRVHS Capital Improvement	0	0	2,718	2,644	2,516	2,479	2,469	2,457	-0.49%
	Smith Voc & Agric Tuition	33,316	21,756	17,583	17,280	0	0	18,400	18,768	2.00%
	Smith Voc & Agric Transportation	25,665	26,100	8,930	8,342	0	0	27,860	28,417	2.00%
	Tantasqua Reg HS Tuition	23,545	28,218	19,024	8,606	21,972	23,098	24,250	24,250	0.00%
	Tantasqua Reg HS Transportation	16,110	16,200	1,936	2,380	20,384	32,862	32,862	16,431	-50.00%
	Pathfinder Reg HS Tuition								12,000	
	Pathfinder Reg HS Transportation								16,000	
	Norfolk Cty Agric HS Tuition	21,094	21,094	22,149	44,298	22,286	0	0	0	
	Norfolk Cty Agric HS Transportation	18,000	18,000	32,300	17,700	28,620	0	0	0	
	Assabet Valley HS Tuition							17,043	0	
	Assabet Valley HS Transportation							0	0	
300	Public Education Total	8,715,450	9,074,234	9,524,909	9,811,832	10,153,171	10,377,911	10,666,314	10,889,066	2.09%
	TOTAL GENERAL FUND	17,005,645	17,555,231	18,140,329	18,488,679	19,776,486	20,741,320	22,321,369	22,926,356	2.71%
	OTHER (Cherry Offset/Charges/All)	0	239,793	255,929	273,719	280,344	286,148	286,995	293,539	2.28%
029	TOTAL APPROPRIATIONS	17,005,645	17,795,024	18,396,258	18,762,398	20,056,830	21,027,468	22,608,364	23,219,895	2.70%

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

LINE NO.	DEPARTMENT	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR APPROVED
	<u>GENERAL GOVERNMENT</u>								
122	Board of Selectmen								
	Salaries	0	0	0	0	0	0	0	0
	General Expenses	1,918	6,243	2,154	2,638	2,774	4,540	7,500	7,500
	Total	1,918	6,243	2,154	2,638	2,774	4,540	7,500	7,500
123	Town Administrator								
	Salaries and Wages	149,509	156,325	163,341	159,572	175,478	182,394	190,194	194,462
	General Expenses	6,779	7,762	4,391	4,125	4,333	7,370	8,800	8,800
	Total	156,288	164,087	167,732	163,697	179,811	189,764	198,994	203,262
131	Finance Committee								
	Salaries and Wages	0	0	0	0	200	200	200	200
	General Expenses	881	917	677	953	905	730	1,500	1,500
	Total	881	917	677	953	1,105	930	1,700	1,700
132	Reserve Fund								
	Reserve Fund / Unexpended Intergovt.	0	0	0	0	0	0	20,000	20,000
	Total	0	0	0	0	0	0	20,000	20,000
135	Town Accountant								
	Salaries and Wages	53,629	58,096	61,537	72,509	67,094	76,188	55,107	57,724
	General Expenses	33,681	25,886	26,098	35,631	28,491	24,050	62,500	63,150
	Total	87,310	83,982	87,635	108,140	95,585	100,238	117,607	120,874
141	Board of Assessors								
	Salaries and Wages	101,126	114,621	107,205	113,011	118,333	122,127	129,358	133,116
	General Expenses	16,493	67,922	42,977	32,397	32,661	35,668	57,351	58,020
	Total	117,619	182,543	150,182	145,408	150,994	157,795	186,709	191,136
145	Treasurer / Collector								
	Salaries and Wages	116,380	122,731	128,853	141,937	129,721	144,743	158,159	164,267
	General Expenses	29,598	22,919	24,492	26,474	23,486	28,410	27,850	27,850
	Total	145,978	145,650	153,345	168,411	153,207	173,153	186,009	192,117

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

LINE NO.	DEPARTMENT	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR APPROVED
151	Town Counsel								
	General Expenses	10,021	7,107	16,605	28,629	62,752	46,884	40,000	40,000
	Total	10,021	7,107	16,605	28,629	62,752	46,884	40,000	40,000
155	Information Technology								
	General Expenses	118,853	105,916	106,927	101,840	108,017	103,589	114,862	115,984
	Total	118,853	105,916	106,927	101,840	108,017	103,589	114,862	115,984
158	Tax Title								
	General Expenses	10,367	42,739	15,722	14,917	16,827	9,873	25,000	25,000
	Total	10,367	42,739	15,722	14,917	16,827	9,873	25,000	25,000
161	Town Clerk								
	Salaries and Wages	89,949	97,146	96,450	104,652	121,168	121,338	133,741	139,819
	General Expenses	22,895	18,947	21,822	21,728	23,977	15,629	29,784	29,784
	Total	112,844	116,093	118,272	126,380	145,145	136,967	163,525	169,603
162	Elections & Registrars								
	Salaries and Wages	14,447	13,703	18,696	9,196	12,661	12,022	25,948	12,062
	General Expenses	12,679	11,645	16,208	9,578	19,530	13,426	20,500	16,600
	Total	27,126	25,348	34,904	18,774	32,191	25,448	46,448	28,662
192	Town Hall Maintenance								
	General Expenses	43,286	68,024	49,039	52,640	71,234	51,728	78,002	78,550
	Total	43,286	68,024	49,039	52,640	71,234	51,728	78,002	78,550
	TOTAL GENERAL GOVERNMENT	832,491	948,649	903,194	932,427	1,019,642	1,000,909	1,186,356	1,194,388
	<u>PUBLIC SAFETY</u>								
210	Police Department								
	Salaries and Wages	1,816,012	1,842,294	1,840,125	1,904,857	1,936,603	2,028,049	2,140,604	2,217,405
	General Expenses	185,948	194,071	185,817	193,307	189,635	194,002	202,541	202,541
	Capital Outlay	37,500	37,500	0	0	0	0	0	0
	Total	2,039,460	2,073,865	2,025,942	2,098,164	2,126,238	2,222,051	2,343,145	2,419,946

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

LINE NO.	DEPARTMENT	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR APPROVED
220	Fire Department & Emergency Services								
	Salaries and Wages	221,560	208,776	210,372	229,067	299,372	359,747	456,413	530,872
	General Expenses	329,918	465,534	450,178	494,395	526,088	593,465	560,194	584,578
	Total	551,478	674,310	660,550	723,462	825,460	953,212	1,016,607	1,115,450
	TOTAL PUBLIC SAFETY	2,590,938	2,748,175	2,686,492	2,821,626	2,951,698	3,175,263	3,359,752	3,535,396
	LAND USE AND PLANNING								
250	Office of Develop. & Inspect. Serv. (ODIS)								
	Salaries and Wages	141,851	122,768	193,446	221,458	227,519	220,320	242,870	254,221
	General Expenses	16,462	59,559	48,855	23,314	26,433	34,554	27,631	69,347
	Total	158,313	182,327	242,301	244,772	253,952	254,874	270,501	323,568
	TOTAL LAND USE & PLANNING	158,313	182,327	242,301	244,772	253,952	254,874	270,501	323,568
	PUBLIC WORKS								
293	Traffic Lights								
	General Expenses	2,376	4,000	3,502	1,066	1,939	4,237	5,000	5,000
	Total	2,376	4,000	3,502	1,066	1,939	4,237	5,000	5,000
405	Utilities & Facilities								
	Salaries and Wages	65,383	72,233	75,265	80,272	67,481	85,857	100,786	102,952
	General Expenses	31,693	36,554	35,895	44,166	65,222	177,955	63,780	63,855
	Total	97,076	108,787	111,160	124,438	132,703	263,812	164,566	166,807
422	Highway								
	Salaries and Wages	458,567	480,727	482,612	508,689	513,309	513,240	527,702	569,924
	General Expenses	344,330	457,176	403,111	337,893	433,996	358,199	581,820	637,908
	Total	802,897	937,903	885,723	846,582	947,305	871,439	1,109,522	1,207,832
423	Snow & Ice Removal								
	Salaries and Wages	73,697	29,812	62,836	71,670	64,451	51,070	62,500	68,000
	General Expenses	434,936	196,097	336,713	328,459	248,688	193,826	180,000	204,500
	Total	508,633	225,909	399,549	400,129	313,139	244,896	242,500	272,500

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

LINE NO.	DEPARTMENT	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR APPROVED
424	Street Lighting								
	General Expenses	76,298	79,892	74,982	90,269	85,413	86,097	122,300	67,300
	Total	76,298	79,892	74,982	90,269	85,413	86,097	122,300	67,300
433	Transfer Station & Solid Waste Mgmt.								
	Salaries and Wages	67,885	69,845	73,307	77,836	84,563	85,282	89,515	91,278
	General Expenses	219,901	204,994	205,137	238,003	215,879	232,354	261,600	267,600
	Total	287,786	274,839	278,444	315,839	300,442	317,636	351,115	358,878
494	Tree Warden								
	Salaries and Wages	6,442	4,027	6,041	5,114	4,835	5,037	8,708	8,882
	General Expenses	14,167	13,355	15,850	10,873	24,738	39,349	35,850	37,150
	Total	20,609	17,382	21,891	15,987	29,573	44,386	44,558	46,032
496	Municipal Gasoline & Diesel Fuel								
	General Expenses	107,249	60,392	74,607	92,235	94,068	83,928	110,000	110,000
	Total	107,249	60,392	74,607	92,235	94,068	83,928	110,000	110,000
	TOTAL PUBLIC WORKS	1,902,924	1,709,104	1,849,858	1,886,545	1,904,582	1,916,431	2,149,561	2,234,349
	<u>PUBLIC HEALTH AND HUMAN SERVICES</u>								
510	Board of Health								
	Salaries and Wages	62,466	64,984	64,582	63,460	53,410	56,012	58,449	61,278
	General Expenses	3,300	6,873	6,464	11,209	10,615	14,590	11,135	11,135
	Total	65,766	71,857	71,046	74,669	64,025	70,602	69,584	72,413
541	Council-On-Aging								
	Salaries and Wages	22,509	22,850	23,400	31,102	53,750	65,835	69,263	81,065
	General Expenses	17,525	29,120	25,069	35,101	35,244	33,873	44,300	45,141
	Total	40,034	51,970	48,469	66,203	88,994	99,708	113,563	126,206

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

LINE NO.	DEPARTMENT	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR APPROVED
543	Veterans' Services								
	Salaries and Wages	14,809	15,229	15,444	15,756	18,000	19,726	20,524	21,555
	Veterans' Benefits / General Expenses	166,926	188,555	173,119	186,190	182,846	166,361	181,400	181,400
	Total	181,735	203,784	188,563	201,946	200,846	186,087	201,924	202,955
	TOTAL PUBLIC HEALTH & HUMAN SERV.	287,535	327,611	308,078	342,818	353,865	356,397	385,071	401,574
	<u>CULTURE AND RECREATION</u>								
610	Richard Sugden Public Library								
	Salaries and Wages	171,545	194,590	211,828	215,430	230,858	236,077	248,594	252,424
	Books and Subscription	42,450	55,193	58,068	59,681	65,080	65,673	72,950	72,950
	General Expenses	80,454	86,319	107,405	111,328	87,572	93,657	120,550	120,550
	Total	294,449	336,102	377,301	386,439	383,510	395,407	442,094	445,924
640	Parks & Recreation Commission								
	Salaries and Wages	0	0	0	8,198	43,675	47,755	70,196	76,770
	General Expenses	4,536	5,854	15,230	25,100	37,519	32,804	58,640	63,340
	Total	4,536	5,854	15,230	33,298	81,194	80,559	128,836	140,110
691	Historical Commission								
	General Expenses	500	484	208	0	0	0	500	500
	Total	500	484	208	0	0	0	500	500
699	Memorial & Veterans Day Observances								
	General Expenses	1,309	360	0	517	290	350	1,500	1,500
	Total	1,309	360	0	517	290	350	1,500	1,500
	TOTAL CULTURE & RECREATION	300,794	342,800	392,739	420,254	464,994	476,316	572,930	588,034
710	<u>DEBT SERVICE</u>								
	Long-Term Debt - Principal	390,000	390,000	390,000	100,000	390,000	650,000	603,236	870,000
	Long-Term Debt - Interest	54,623	42,530	30,330	18,130	242,111	425,183	940,000	565,260
	Total	444,623	432,530	420,330	118,130	632,111	1,075,183	1,543,236	1,435,260
	TOTAL DEBT SERVICE	444,623	432,530	420,330	118,130	632,111	1,075,183	1,543,236	1,435,260

**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

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**FY2022 PROPOSED BUDGET
TOWN ADMINISTRATOR**

LINE NO.	DEPARTMENT	FY 2015 ACTUAL BUDGET	FY 2016 ACTUAL BUDGET	FY 2017 ACTUAL BUDGET	FY 2018 ACTUAL BUDGET	FY 2019 ACTUAL BUDGET	FY 2020 ACTUAL BUDGET	FY 2021 APPROVED & AMENDED	FY 2022 ADMINISTRATOR APPROVED
	<u>ENTERPRISE FUNDS</u>								
015	Water System Operations & Maintenance								
	Salaries and Wages	355,386	351,902	354,373	374,872	345,367	327,066	443,137	453,638
	Intergovernmental - Indirect Costs	129,922	130,769	133,723	140,360	135,008	123,329	119,066	162,751
	General Expenses	386,150	401,749	303,391	425,650	380,878	319,295	476,047	457,647
	Capital Outlay	0	0	0	0	0	0	0	0
	Water Enterprise Fund Debt Service	594,557	588,192	584,744	588,377	499,632	498,814	612,324	621,248
	TOTAL	1,466,015	1,472,612	1,376,231	1,529,259	1,360,885	1,268,504	1,650,574	1,695,284
020	Sewer System Operations & Maintenance								
	Salaries and Wages	282,704	323,630	289,320	304,113	314,813	336,590	342,119	377,806
	Intergovernmental - Indirect Costs	147,265	158,784	146,403	160,295	152,254	160,583	159,283	157,195
	General Expenses	499,421	437,256	416,149	507,682	471,251	454,403	745,289	725,960
	Capital Outlay	24,000	26,293	1,269	148,030	0	0	34,008	0
	Sewer Enterprise Fund Debt Service	281,713	277,238	272,762	268,288	453,388	257,980	235,965	221,750
	TOTAL	1,235,103	1,223,201	1,125,903	1,388,408	1,391,706	1,209,556	1,516,664	1,482,711