

FY2021 BUDGET - TABLE 1 JUNE, 2020

	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY21 BUDGET AC	\$\$ CHANGE FROM FY20	% CHANGE FROM FY20
REVENUES						
Property Taxes	211,374,488	224,490,569	238,487,743	254,898,615	16,410,872	6.9%
Local Receipts	36,277,400	35,725,309	31,120,219	27,051,609	(4,068,610)	-13.1%
State Aid	20,352,973	22,112,759	22,386,947	19,455,995	(2,930,952)	-13.1%
Free Cash	8,354,017	8,427,936	9,081,257	11,065,720	1,984,463	21.9%
Other Available Funds	3,050,446	4,872,678	3,349,771	4,390,037	1,040,267	31.1%
TOTAL REVENUE	279,409,325	295,629,251	304,425,937	316,861,976	12,436,039	4.1%
EXPENDITURES						
DEPARTMENTAL EXPENDITURES						
1 . Select Board	738,119	708,050	831,487	841,662	10,175	1.2%
2 . Human Resources	755,582	498,780	648,415	594,485	(53,930)	-8.3%
3 . Information Technology	1,922,893	2,077,848	2,054,746	2,080,259	25,513	1.2%
4 . Diversity, Inclusion, and Community Rel	228,918	301,017	281,088	327,515	46,427	16.5%
5 . Finance Department	3,372,305	3,280,214	3,447,845	3,286,233	(161,612)	-4.7%
<i>a. Comptroller</i>	588,341	650,453	705,540	686,819	(18,721)	-2.7%
<i>b. Purchasing</i>	661,607	724,872	744,019	697,235	(46,784)	-6.3%
<i>c. Assessing</i>	694,167	735,490	732,477	738,659	6,182	0.8%
<i>d. Treasurer</i>	1,428,190	1,169,399	1,265,809	1,163,520	(102,289)	-8.1%
6 . Legal Services	1,055,753	1,166,351	1,155,413	1,057,022	(98,391)	-8.5%
7 . Advisory Committee	21,427	23,805	28,520	28,520	0	0.0%
8 . Town Clerk	562,943	758,640	669,914	750,024	80,110	12.0%
9 . Planning and Community Development	1,006,669	1,184,050	1,235,485	1,123,926	(111,559)	-9.0%
<i>a. Planning & Administration</i>	665,737	795,520	788,247	764,962	(23,285)	-3.0%
<i>b. Housing</i>	83,864	79,632	102,096	97,683	(4,413)	-4.3%
<i>c. Preservation</i>					0	
<i>c. Economic Development</i>	257,068	308,897	345,141	261,281	(83,860)	-24.3%
10 . Police	16,151,311	18,578,613	18,159,039	17,386,626	(772,413)	-4.3%
11 . Fire	15,070,184	15,586,571	15,998,841	15,822,908	(175,933)	-1.1%
12 . Building	7,653,367	5,511,493	8,613,272	8,746,246	132,974	1.5%
(1) 13 . Public Works	16,336,101	16,069,996	16,015,170	16,008,198	(6,972)	0.0%
<i>a. Administration</i>	885,065	911,556	954,995	950,304	(4,691)	-0.5%
<i>b. Engineering/Transportation</i>	1,179,727	1,306,949	1,374,345	1,350,119	(24,226)	-1.8%
<i>c. Highway</i>	4,944,741	5,532,652	5,348,245	5,103,753	(244,492)	-4.6%
<i>d. Sanitation</i>	3,267,293	3,246,937	3,586,207	4,030,333	444,126	12.4%
<i>e. Parks and Open Space</i>	3,766,756	3,912,389	4,166,568	3,988,879	(177,689)	-4.3%
<i>f. Snow and Ice</i>	2,292,518	1,159,513	584,810	584,810	0	0.0%
14 . Library	4,147,017	4,249,242	4,317,382	3,960,760	(356,622)	-8.3%
15 . Health and Human Services	1,181,028	1,408,011	1,405,442	1,568,639	163,197	11.6%
16 . Veterans' Services	303,845	201,513	346,074	312,087	(33,987)	-9.8%
17 . Council on Aging	902,328	954,436	992,321	913,379	(78,942)	-8.0%
18 . Recreation	1,027,649	983,211	1,116,669	1,034,617	(82,052)	-7.3%
(2) 19 . Personnel Services Reserve	715,000	715,000	715,000	715,000	0	0.0%
(2) 20 . Collective Bargaining - Town	784,317	1,400,693	2,470,000	1,910,000	(560,000)	-22.7%
<i>Subtotal Town</i>	<i>72,437,441</i>	<i>73,541,840</i>	<i>77,317,123</i>	<i>78,468,106</i>	<i>1,150,983</i>	<i>1.5%</i>
21 . Schools	105,196,458	110,918,206	117,385,106	118,998,990	1,613,883	1.4%

		FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY21 BUDGET AC	\$\$ CHANGE FROM FY20	% CHANGE FROM FY20
	22 . Vocational Education Assessments	21,753	13,878	92,895	92,895	0	-
	Subtotal Education	105,218,211	110,932,084	117,478,001	119,091,885	1,613,883	1.4%
	TOTAL DEPARTMENTAL EXPENDITURE	177,655,652	184,473,924	196,468,814	197,559,990	1,091,177	
	NON-DEPARTMENTAL EXPENDITURES						
(1)	23 . Employee Benefits	59,317,285	62,487,155	66,438,626	68,518,848	2,080,222	3.1%
(3)	a. Pensions	21,519,358	23,785,769	24,915,433	26,569,845	1,654,412	6.6%
	b. Group Health	29,055,009	29,632,981	31,650,811	32,701,792	1,050,981	3.3%
	c. Health Reimbursement Account (HRA)	0	0	0	0	0	
(3)	d. Retiree Group Health Trust Fund (CRF)	4,480,080	4,570,465	4,781,980	4,181,979	(600,001)	-12.5%
	e. Employee Assistance Program (EAP)	22,825	0	0	0	0	
	f. Group Life	132,145	132,351	145,000	145,000	0	0.0%
	g. Disability Insurance	13,436	43,808	46,000	46,000	0	0.0%
(3)	h. Worker's Compensation	1,450,000	1,450,000	2,050,000	1,850,000	(200,000)	-9.8%
(3)	i. Public Safety IOD Medical Expenses	200,000	200,000	0	0	0	
(3)	j. Unemployment Compensation	200,000	200,000	200,000	200,000	0	0.0%
	k. Medical Disabilities	15,709	18,846	40,000	40,000	0	0.0%
	l. Medicare Coverage	2,228,723	2,452,935	2,609,403	2,784,233	174,830	6.7%
(2)	24 . Reserve Fund	1,939,266	1,785,722	2,689,494	4,620,855	1,931,361	71.8%
	25 . HCA Reserve Fund	0	0	0	701,485	701,485	-
	26 . Stabilization Fund	0	0	0	1,000,000	1,000,000	-
	27 . Affordable Housing	576,803	545,112	200,000	726,549	526,549	263.3%
	28 . Liability/Catastrophe Fund	203,644	456,762	389,700	49,729	(339,971)	-87.2%
	29 . General Insurance	334,959	416,563	507,952	703,507	195,555	38.5%
	30 . Audit/Professional Services	123,252	131,994	142,000	142,000	0	0.0%
(5)	31 . Contingency Fund	11,874	14,754	15,000	10,000	(5,000)	-33.3%
	32 . Out-of-State Travel	110	1,677	3,000	0	(3,000)	-100.0%
	33 . Printing of Warrants & Reports	44,567	54,633	55,000	45,000	(10,000)	-18.2%
	34 . MMA Dues	12,588	13,121	13,553	13,891	338	2.5%
	Subtotal General	3,247,063	3,420,338	4,015,699	8,013,016	3,997,317	99.5%
(1)	35 . Borrowing	12,577,453	15,631,273	18,828,262	25,204,625	6,376,363	33.9%
	a. Funded Debt - Principal	9,007,500	10,195,000	11,952,053	13,674,000	1,721,947	14.4%
	b. Funded Debt - Interest	3,566,569	4,977,927	6,716,209	11,237,370	4,521,161	67.3%
	c. Bond Anticipation Notes	0	456,250	100,000	233,256	133,256	133.3%
	d. Abatement Interest and Refunds	3,384	2,095	60,000	60,000	0	0.0%
	TOTAL NON-DEPARTMENTAL EXPENDITURE	75,141,801	81,538,766	89,282,587	101,736,489	12,453,903	13.9%
	TOTAL GENERAL APPROPRIATIONS	252,797,453	266,012,690	285,751,400	299,296,480	13,545,079	4.7%
	SPECIAL APPROPRIATIONS						
	36 . Repairs to Garage Floors (revenue financed)					No motion	
	37 . Town Building Rehab/Upgrade (revenue financed)				60,000		
	38 . Fire Station Alerting System Replacement (revenue financed)				450,000		
	39 . Police/Fire Radio Infrastructure (revenue financed)				900,000		
	40 . Traffic Calming / Safety Improvements (transfer from parking meter fund)				81,500		

	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY21 BUDGET AC	\$\$ CHANGE FROM FY20	% CHANGE FROM FY20
41 . Bicycle Access Improvements (revenue financed)				125,000		
42 . Parking Meters (transfer from Parking Meter Fund)				216,000		
43 . Street Rehab. (rev financed (\$1.79M) + Parking meter fund (\$859,916))				3,149,916		
44 . Sidewalk Repair/Reconstruction (revenue financed)				336,000		
45 . Stormwater Improvements (revenue financed Water and Sewer fund)				300,000		
46 . Water Meter MTU Replacement (revenue financed Water and Sewer fund)				265,000		
47 . Water Garage Elevator Renovation (revenue financed Water and Sewer fund)				260,000		
48 . Schick Playground (revenue financed)				0	No motion	
49 . Playground Equipment, Fields, Fencing (revenue financed)				310,000		
50 . Town/School Grounds Rehab (revenue financed)				165,000		
51 . Tree Removal and Replacement (revenue financed)				235,000		
52 . School Furniture Upgrades (revenue financed)				0	No motion	
53 . HVAC Equipment (revenue financed)				100,000		
54 . Underground Tank Removal (revenue financed)				0	No motion	
55 . Town/School ADA Renovations (revenue financed)				80,000		
56 . Town/School Elevator Renovation Program (revenue financed)				200,000		
57 . Town/School Energy Conservation Projects (revenue financed)				190,000		
58 . Town/School Energy Management Systems (revenue financed)				125,000		
59 . Public Building Fire Alarm upgrades (revenue financed)				300,000		
60 . Town/School Bldg Security / Life Safety Systems (revenue financed)				160,000		
61 . Classroom Capacity (revenue financed)				1,644,831		
62 . Water System Improvements (utility bond)				2,000,000		
63 . Wastewater System Improvements (utility bond)				3,000,000		
64 . Larz Anderson Park (bond)				2,200,000		
65 . Robinson Playground (bond)				0	No motion	
66 . Town/School Roof Repair/Repl. Program (bond)				3,100,000		
(4) TOTAL REVENUE-FINANCED SPECIAL	9,720,862	10,979,868	9,949,094	8,828,250	(1,120,844)	-11.3%
TOTAL APPROPRIATED EXPENDITURE	262,518,315	276,992,558	295,700,495	308,124,730	12,424,235	4.2%
NON-APPROPRIATED EXPENDITURES						
Cherry Sheet Offsets	86,983	88,500	89,070	86,027		
State & County Charges	6,492,524	6,672,137	6,826,231	6,796,134		
Overlay	1,722,221	1,762,675	1,785,140	1,830,085		
Deficits-Judgments-Tax Titles	25,000	25,000	25,000	25,000		
TOTAL NON-APPROPRIATED EXPEND	8,326,728	8,548,312	8,725,441	8,737,246	11,805	0.1%
TOTAL EXPENDITURES	270,845,043	285,540,869	304,425,936	316,861,975	12,436,040	4.1%
SURPLUS/(DEFICIT)	8,564,281	10,088,382	0	0	0	

(1) Breakdown provided for informational purposes.

(2) Figures provided for informational purposes. Funds were transferred to departmental budgets for expenditure.

(3) Funds are transferred to trust funds for expenditure.

(4) Amounts appropriated. Bonded appropriations are not included in the total amount, as the debt and interest costs associated with them are funded in the Borrowing.

(5) See Supplement 7 AC motion page 10.

FY21 BUDGET - TABLE 2 JUNE 2020

Department/Board/Commission	Personnel Services/ Benefits	Purchase of Services	Supplies	Other Charges/ Expenses	Utilities	Capital Outlay	Inter-Gov't'al	Debt Service	Agency Total
Board of Selectmen (Town Administrator)	771,679	56,880	3,048	7,900		2,155			841,662
Human Resources Department (Human Resources Director)	312,086	239,359	14,900	26,500		1,640			594,485
Information Technology Department (Chief Information Officer)	1,205,986	580,773	10,350	15,050		268,100			2,080,259
Diversity, Inclusion, and Community Relations (Director)	300,640	20,000	3,000	3,000		875			327,515
Finance Department (Director of Finance)	2,388,055	813,459	46,960	28,707	1,422	7,630			3,286,233
Legal Services (Town Counsel)	788,138	183,269	2,500	81,500		1,615			1,057,022
Advisory Committee (Chair, Advisory Committee)	24,380		3,275	570		295			28,520
Town Clerk (Town Clerk)	618,072	110,172	20,250	500		1,030			750,024
Planning and Community Department (Plan. & Com. Dev. Dir.)	1,015,630	91,034	9,712	4,550		3,000			1,123,926
Police Department (Police Chief)	15,981,767	516,731	147,857	45,300	298,802	396,169			17,386,626
Fire Department (Fire Chief)	15,235,941	151,426	126,952	27,100	212,883	68,606			15,822,908
Public Buildings Department (Building Commissioner)	2,731,448	3,199,159	24,575	5,248	2,729,946	55,870			8,746,246
Public Works Department (Commissioner of Public Works)	8,529,486	4,707,159	983,420	45,500	1,054,902	687,730			16,008,197
Public Library Department (Library Board of Trustees)	2,828,566	236,861	583,525	4,700	263,984	43,124			3,960,760
Health & Human Services Department (Health & Human Svcs Dir)	1,253,699	221,514	35,100	4,120	49,421	4,785			1,568,639
Veterans' Services (Veterans' Services Director)	150,700	2,388	1,150	157,339		510			312,087
Council on Aging (Council on Aging Director)	769,123	48,418	18,846	4,250	67,042	5,700			913,379
Recreation Department (Recreation Director)	739,336	23,037	86,480	12,400	170,364	3,000			1,034,617
School Department (School Committee)									118,998,990
Total Departmental Budgets	55,644,732	11,201,639	2,121,900	474,234	4,848,766	1,551,834			194,842,095
DEBT SERVICE									
Debt Service (Director of Finance)								25,204,625	25,204,625
Total Debt Service								25,204,625	25,204,625
EMPLOYEE BENEFITS									
Contributory Pensions Contribution (Director of Finance)	26,569,845								26,569,845
Group Health Insurance (Human Resources Director)	32,701,792								32,701,792
Retiree Group Health Insurance - OPEB's (Director of Finance)	4,181,979								4,181,979
Group Life Insurance (Human Resources Director)	145,000								145,000
Disability Insurance	46,000								46,000
Workers' Compensation (Human Resources Director)	1,850,000								1,850,000
Unemployment Insurance (Human Resources Director)	200,000								200,000
Ch. 41, Sec. 100B Medical Benefits (Town Counsel)	40,000								40,000
Medicare Payroll Tax (Director of Finance)	2,784,233								2,784,233
Total Employee Benefits	68,518,848								68,518,848
GENERAL / UNCLASSIFIED									
Vocational Education Assessments									92,895
Reserve Fund (*) (Chair, Advisory Committee)				4,620,855					4,620,855
HCA Reserve (Town Administrator)				701,485					701,485
Stabilization Fund (Director of Finance)				1,000,000					1,000,000
Liability/Catastrophe Fund (Director of Finance)				49,729					49,729
Housing Trust Fund (Planning & Community Development Dir.)				726,549					726,549
General Insurance (Town Administrator)		703,507							703,507
Audit/Professional Services (Director of Finance)		142,000							142,000
Contingency (Town Administrator)				10,000					10,000
Out of State Travel (Town Administrator)									
Printing of Warrants (Town Administrator)	15,000	20,000	10,000						45,000
MMA Dues (Town Administrator)				13,891					13,891
Town Salary Reserve (*) (Director of Finance)	1,910,000								1,910,000
Personnel Services Reserve (*) (Director of Finance)	715,000								715,000
Total General / Unclassified	2,640,000	865,507	10,000	7,122,509					10,730,911
TOTAL GENERAL APPROPRIATIONS	126,803,581	12,067,146	2,131,900	7,596,743	4,848,766	1,551,834		25,204,625	299,296,480

(*) NO EXPENDITURES AUTHORIZED DIRECTLY AGAINST THESE APPROPRIATIONS. FUNDS TO BE TRANSFERRED AND EXPENDED IN APPROPRIATE DEPT.