## Finance Committee REVISED Budget Summary for Year Ending June 30, 2021

| | FY20 Actual | FY21 Proposed | Change % |
|---|---|---|---|
| **REVENUE SOURCES** | | | |
| Local Property Taxes Used | $ 12,099,973 | $ 12,374,417 | 2.3% |
| Property Taxes: New Growth | $ 214,044 | $ 200,000 | -6.6% |
| State Aid | $ 255,047 | $ 201,268 | -21.1% |
| Local Receipts | $ 1,046,558 | $ 856,555 | -18.2% |
| Offset Receipts | $ 288,000 | $ 310,000 | 7.6% |
| Reserve Receipts | $ 119,173 | $ 553,053 | 364.1% |
| Other Revenue Sources | $ 52,000 | $ 243,000 | 367.3% |
| LESS OBLIGATIONS | $ (204,452) | $ (294,663) | 44.1% |
| **Total Income** | $ 13,870,343 | $ 14,443,630 | 4.1% |
| | | | |
| **EXPENSES** | | | |
| 100- GENERAL GOVERNMENT | $ 1,334,763 | $ 1,463,242 | 9.6% |
| 200 - PUBLIC SAFETY | $ 2,593,860 | $ 2,668,000 | 2.9% |
| 400 - PUBLIC WORKS | $ 813,077 | $ 833,625 | 2.5% |
| 500 - HUMAN SERVICES | $ 98,534 | $ 102,720 | 4.2% |
| 600 - CULTURE & RECREATION | $ 169,828 | $ 171,928 | 1.2% |
| 700 - DEBT & INTEREST | $ 527,001 | $ 555,481 | 5.4% |
| 800 - INTERGOVERNMENTAL EXP. | $ 6,897,813 | $ 7,138,623 | 3.5% |
| 900 - MISC. BENEFITS & INSURANCE | $ 1,435,467 | $ 1,510,010 | 5.2% |
| **Total Expenses** | $ 13,870,343 | $ 14,443,629 | 4.1% |
| | | | |
| **MAXIMUM BUDGET CALCULATIONS** | | | |
| PRIOR YEAR LEVY LIMIT | $ 11,569,324 | $ 12,072,602 | |
| Allowed 2.5% Increase | $ 289,233 | $ 301,815 | |
| NEW GROWTH | $ 214,044 | $ 200,000 | |
| Add DEBT EXCLUSION | $ 991,402 | $ 893,954 | |
| **SUBTOTAL** | **$ 13,064,004** | **$ 13,468,371** | |
| STATE AID | $ 255,047 | $ 201,268 | |
| LOCAL RECEIPTS | $ 1,046,558 | $ 856,555 | |
| OFFSET RECEIPTS | $ 288,000 | $ 310,000 | |
| RECEIPTS AVAILABLE FOR APPROP | $ 119,173 | $ 553,053 | |
| OTHER REVENUE SOURCES | $ 52,000 | $ 243,000 | |
| **SUBTOTAL** | **$ 14,824,782** | **$ 15,632,247** | |
| LESS OBLIGATIONS | $ (204,452) | $ (294,663) | |
| | | | |
| Maximum Allowed Budget | **$ 14,620,329** | **$ 15,337,584** | |
| Proposed FY21 Budget | | **$ 14,443,629** | |
| Difference | | **$ 893,955** | |

## REVISED Sources of Funds Fiscal Year 2021

| | Budget FY20 | Budget FY21 | % Change |
|---|---|---|---|
| **STATE AID** | | | |
| Abatements-Vets, Blind, Elderly-Sps | $ 27,263 | $ 19,887 | -27.1% |
| Unrestricted General Aid | $ 214,087 | $ 169,903 | -20.6% |
| Supplemental General Aid | $ - | $ - | 0.0% |
| Veterans Benefits | $ 10,040 | $ 7,545 | -24.9% |
| Public Library Offset Receipts | $ 3,657 | $ 3,933 | 7.5% |
| **Total State Aid** | $ 255,047 | **$ 201,268** | -21.1% |
| | | | |
| **LOCAL RECEIPTS** | | | |
| Tax Liens Redeemed | $ - | $ - | |
| Motor Vehicle Excise | $ 535,455 | **$ 504,355** | -5.8% |
| Meals and Hotel Room Excise | $ 82,080 | **$ 65,000** | -20.8% |
| Interest on PP,RE & Excise | $ 29,500 | $ 20,300 | -31.2% |
| In Lieu of Taxes | $ 69,613 | $ 77,000 | 10.6% |
| Fees and Charges | $ 14,530 | $ 14,500 | -0.2% |
| Other Departmental | $ 26,550 | $ 12,000 | -54.8% |
| Licenses and Permits | $ 222,065 | $ 120,000 | -46.0% |
| Fines and Forfeits | $ 28,250 | $ 21,000 | -25.7% |
| Interest on investments | $ 38,515 | $ 22,400 | -41.8% |
| Medicaid Reimbursement | $ - | $ - | 0.0% |
| **Total Local Receipts** | $ 1,046,558 | **$ 856,555** | -18.2% |
| | | | |
| **OTHER REVENUE SOURCES** | | | |
| Assessors Overlay Surplus | $ - | $ 9,000 | |
| Prior Capital Article Closeouts | $ 52,000 | **$ 94,000** | 80.8% |
| Free Cash for Contingency | $ - | $ 140,000 | |
| **Total Other Revenue Sources** | $ 52,000 | **$ 243,000** | 367.3% |
| | | | |
| **Offset Receipts** | | | |
| TRANSFER STATION | $ 88,000 | $ 110,000 | 25.0% |
| ELECTRIC INSPECTOR | $ 100,000 | $ 100,000 | 0.0% |
| PLUMBING/GAS INSPECTOR | $ 100,000 | $ 100,000 | 0.0% |
| **Total Offset Receipts** | $ 288,000 | **$ 310,000** | 7.6% |
| | | | |
| **RESERVE RECEIPTS** | | | |
| Highland Commons Public Safety Fund | $ - | $ 439,753 | |
| Rescue Squad Receipts Fund | $ 100,000 | $ 100,000 | 0.0% |
| Water Pollution Abatement Trust (WPAT) | $ 9,523 | $ 4,350 | -54.3% |
| Cemetery Receipts | $ 9,650 | $ 8,950 | -7.3% |
| **Total Proposed Use of Reserve Receipts** | $ 119,173 | **$ 553,053** | 364.1% |
| | | | |
| **Estimated Obligations** | | | |
| LIBRARY | $ 3,657 | $ 3,933 | 7.5% |
| STATE CHARGES | $ 40,884 | $ 40,730 | -0.4% |
| ASSESSORS OVERLAY | $ 159,911 | **$ 250,000** | 56.3% |
| **Total Obligations** | $ 204,452 | **$ 294,663** | 44.1% |
| | | | |
| ****DEBT EXCLUSION** | | | |
| Tahanto Capital Assessment | $ 612,571 | $ 576,179 | -5.9% |
| Highway Barn | $ 392,765 | $ 317,775 | -19.1% |
| **TOTAL** | $ 1,005,336 | **$ 893,954** | -11.1% |

# FY21 Finance Committee Recommended Budget
# REVISED 6-3-2020

| Line Item | UMAS Account | Department | Town Approved FY20 | Original Requst FY21 | $ Increase Requested | Recommended FY21 | Recommended Change $ | Recommended Change % |
|---|---|---|---|---|---|---|---|---|
| | **100** | **GENERAL GOVERNMENT** | | | | | | |
| 1 | 114-5110 | **Moderator-**Salary | $ 50 | $ 50 | $ - | $ 50 | $ - | 0.0% |
| 2 | 114-5700 | Expenses | $ 85 | $ 85 | $ - | $ 85 | $ - | 0.0% |
| 3 | 122-5110 | **Selectmen-**Salary | $ 3,690 | $ 3,747 | $ 57 | $ 3,690 | $ - | |
| 4 | 122-5112 | Wages-FT | $ 66,780 | $ 67,401 | $ 621 | $ 66,399 | $ (381) | -0.6% |
| 5 | 122-5114 | Wages-PT | $ - | $ - | $ - | $ - | | |
| 6 | 122-5200 | Consulting | | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 | |
| 7 | 122-5700 | Expenses | $ 18,290 | $ 8,290 | $ (10,000) | $ 8,290 | $ (10,000) | -54.7% |
| 8 | 123-5111 | **Town Administrator**-Salary | $ 150,000 | $ 149,000 | $ (1,000) | $ 147,000 | $ (3,000) | -2.0% |
| 9 | 123-5700 | Expenses | $ 3,500 | $ 4,050 | $ 550 | $ 3,500 | $ - | 0.0% |
| 10 | 131-5700 | **Fin Com**-Expenses | $ 275 | $ 275 | $ - | $ 175 | $ (100) | -36.4% |
| 11 | 132-5781 | **Reserve Fund** | $ 95,000 | $ 95,000 | $ - | $ 95,000 | $ - | 0.0% |
| 12 | | **Contingency** (temporary) | | | | $ 140,000 | | |
| 13 | 135-5111 | **Accountant**-FT Salary | $ 82,285 | $ 86,143 | $ 3,858 | $ 82,285 | $ - | 0.0% |
| 14 | 135-5112 | Wages-FT | | $ 43,130 | | $ - | $ - | |
| 15 | 135-5114 | Wages-PT | $ 36,885 | $ - | $ (36,885) | $ 36,885 | $ - | 0.0% |
| 16 | 135-5700 | Expenses | $ 9,300 | $ 9,340 | $ 40 | $ 9,040 | $ (260) | -2.8% |
| 17 | 136-5700 | **Audit** | $ 31,000 | $ 28,000 | $ (3,000) | $ 26,000 | $ (5,000) | -16.1% |
| 18 | 141-5110 | **Assessors-Salary** | $ 2,287 | $ 2,322 | $ 35 | $ 2,287 | $ - | 0.0% |
| 19 | 141-5113 | Assistants: PT Salary | $ 67,282 | $ 70,558 | $ 3,276 | $ 67,282 | $ - | 0.0% |
| 20 | 141-5114 | Wages-PT | $ 65,244 | $ 66,541 | $ 1,297 | $ 65,533 | $ 289 | 0.4% |
| 21 | 141-5700 | Expenses | $ 38,686 | $ 39,354 | $ 668 | $ 38,686 | $ - | 0.0% |
| 22 | 142-5000 | **Revaluation**-Expenses | $ 19,200 | $ 16,700 | $ (2,500) | $ 25,700 | $ 6,500 | 33.9% |
| 23 | 145-5111 | **Treasurer/Collector**-Salary | $ 75,920 | $ 77,059 | $ 1,139 | $ 75,920 | $ - | 0.0% |
| 24 | 145-5114 | Wages - PT | $ 44,907 | $ 47,237 | $ 2,330 | $ 46,586 | $ 1,679 | 3.7% |
| 25 | 145-5170 | Incentive | | $ 1,000 | $ 1,000 | | | |
| 26 | 145-5700 | Expenses | $ 48,940 | $ 48,940 | $ - | $ 48,640 | $ (300) | -0.6% |
| 27 | 151-5000 | **Legal Expenses** | $ 65,000 | $ 50,000 | $ (15,000) | $ 50,000 | $ (15,000) | -23.1% |
| 28 | 152-5700 | **Personnel**-Expenses | $ 5,200 | $ 200 | $ (5,000) | $ 200 | $ (5,000) | -96.2% |
| 29 | 153-5000 | **Tax Titles** | $ 20,000 | $ 10,000 | $ (10,000) | $ 5,000 | $ (15,000) | -75.0% |
| 30 | 155-5113 | **Data Systems-** PT Salary | $ 3,030 | $ - | $ (3,030) | $ - | $ (3,030) | -100.0% |
| 31 | 155-5700 | Expenses | $ 69,260 | $ 86,059 | $ 16,799 | $ 86,059 | $ 16,799 | 24.3% |
| 32 | 161-5110 | **Town Clerk**-Salary | $ 31,200 | $ 31,668 | $ 468 | $ 31,200 | $ - | 0.0% |
| 33 | 161-5113 | PT Salary | $ 12,756 | $ 12,948 | $ 192 | $ 12,756 | $ - | 0.0% |
| 34 | 161-5700 | Expenses | $ 2,245 | $ 2,900 | $ 655 | $ 2,845 | $ 600 | 26.7% |
| 35 | 162-5124 | **Elections**-Wages PT | $ 3,200 | $ 3,600 | $ 400 | $ 3,600 | $ 400 | 12.5% |
| 36 | 162-5700 | Expenses | $ 3,700 | $ 4,100 | $ 400 | $ 4,100 | $ 400 | 10.8% |
| 37 | 163-5113 | **Registration**-Salary | $ 100 | $ 100 | $ - | $ 100 | $ - | 0.0% |
| 38 | 163-5114 | Wages-PT | $ 550 | $ 550 | $ - | $ 550 | $ - | 0.0% |
| 39 | 163-5700 | Expenses | $ 95 | $ 100 | $ 5 | $ 100 | $ 5 | 5.3% |
| 40 | 171-5700 | **Conservation Com**-Expenses | $ 2,200 | $ 2,200 | $ - | $ 2,000 | $ (200) | -9.1% |
| 41 | 175-5700 | **Planning Board**-Expenses | $ 2,000 | $ 2,000 | $ - | $ 1,000 | $ (1,000) | -50.0% |
| 42 | 176-5114 | **Board of Appeals**-Wages PT | $ 2,200 | $ 2,200 | $ - | $ - | $ (2,200) | -100.0% |
| 43 | 176-5700 | Expenses | $ 600 | $ 600 | $ - | $ 500 | $ (100) | -16.7% |
| 44 | 177-5700 | **Agricultural Comm**-Expenses | $ 1,425 | $ 1,850 | $ 425 | $ 1,425 | $ - | 0.0% |
| 45 | 192-5114 | **Public Bldgs**: Wages PT | $ 17,626 | $ 19,285 | $ 1,659 | $ 19,004 | $ 1,378 | 7.8% |
| 46 | 192-5700 | Expenses | $ 99,770 | $ 106,870 | $ 7,100 | $ 100,770 | $ 1,000 | 1.0% |
| 47 | 192-5211 | Electricity | $ 78,000 | $ 78,000 | $ - | $ 78,000 | $ - | 0.0% |
| 48 | 192-5212 | Fuel Oil | $ 50,000 | $ 50,000 | $ - | $ 50,000 | $ - | 0.0% |
| 49 | 195-5700 | **Town Report**-Expenses | $ 5,000 | $ 6,500 | $ 1,500 | $ 5,000 | $ - | 0.0% |
| | **100** | **TOTAL GENERAL GOVERNMENT** | $ 1,334,763 | $ 1,312,822 | $ (21,941) | $ 1,463,242 | $ 128,479 | 9.6% |
| | | | | | | | | |
| | **200** | **PUBLIC SAFETY** | | | | | | |
| 50 | 210-5111 | **Police**-Salary | $ 147,650 | $ 152,080 | $ 4,430 | $ 152,080 | $ 4,430 | 3.0% |
| 51 | 210-5112 | Wages - FT | $ 802,415 | $ 845,981 | $ 43,566 | $ 845,981 | $ 43,566 | 5.4% |
| 52 | 210-5114 | Wages - PT | $ 123,004 | $ 132,233 | $ 9,229 | $ 132,233 | $ 9,229 | 7.5% |
| 53 | 210-5700 | Expenses | $ 105,308 | $ 105,358 | $ 50 | $ 102,858 | $ (2,450) | -2.3% |
| 54 | 221-5111 | **Fire & EMS**- Salary FT | $ 125,000 | $ 128,981 | $ 3,981 | $ 128,000 | $ 3,000 | 2.4% |
| 55 | 221-5112 | Wages - FT | $ 197,335 | $ 229,666 | $ 32,331 | $ 193,695 | $ (3,640) | -1.8% |
| 56 | 221-5114 | Wages - PT | $ 301,369 | $ 350,468 | $ 49,099 | $ 350,468 | $ 49,099 | 16.3% |
| 57 | 221-5700 | Expenses | $ 139,825 | $ 183,388 | $ 43,563 | $ 144,910 | $ 5,085 | 3.6% |
| 58 | 241-5111 | **Building Inspector**-Salary | $ 90,721 | $ 93,888 | $ 3,167 | $ 92,500 | $ 1,779 | 2.0% |
| 59 | 241-5112 | Wages - FT | $ 39,994 | $ - | $ (39,994) | $ - | $ (39,994) | -100.0% |
| 60 | 241-5114 | Wages - PT | $ 28,287 | $ 49,090 | $ 20,803 | $ 32,667 | $ 4,380 | 15.5% |
| 61 | 241-5700 | Expenses | $ 28,730 | $ 28,696 | $ (34) | $ 26,696 | $ (2,034) | -7.1% |

# FY21 Finance Committee Recommended Budget
## REVISED 6-3-2020

| Line Item | UMAS Account | Department | Town Approved FY20 | Original Requst FY21 | $ Increase Requested | Recommended FY21 | Recommended Change $ | Recommended Change % |
|---|---|---|---|---|---|---|---|---|
| 62 | 242-5114 | **Plumbing&Gas Inspector**-Wages PT | $ 100,000 | $ 100,000 | $ - | $ 100,000 | $ - | 0.0% |
| 63 | 242-5700 | Expenses | $ 1,200 | $ 1,200 | $ - | $ 300 | $ (900) | -75.0% |
| 64 | 243-5114 | **Electrical Inspector-**Wages PT | $ 100,000 | $ 100,000 | $ - | $ 100,000 | $ - | 0.0% |
| 65 | 243-5700 | Expenses | $ 800 | $ 800 | $ - | $ 600 | $ (200) | -25.0% |
| 66 | 249-5113 | **Animal Inspector**-Salary | $ 1,992 | $ 2,022 | $ 30 | $ 1,992 | $ - | 0.0% |
| 67 | 249-5700 | Expenses | $ 925 | $ 925 | $ - | $ 500 | $ (425) | -45.9% |
| 68 | 292-5113 | **Animal Control Officer**-Salary | $ - | $ 5,481 | $ 5,481 | $ 5,400 | $ 5,400 | |
| 69 | 292-5700 | Expenses | $ 18,000 | $ 3,740 | $ (14,260) | $ 2,000 | $ (16,000) | -88.9% |
| 70 | 296-5112 | **Communications**-Wages | $ 44,510 | $ 43,755 | $ (755) | $ 41,907 | $ (2,603) | -5.8% |
| 71 | 296-5700 | Expenses | $ 196,795 | $ 213,213 | $ 16,418 | $ 213,213 | $ 16,418 | 8.3% |
| | **200** | **TOTAL PUBLIC SAFETY** | $ 2,593,860 | $ 2,770,965 | $ 177,105 | $ 2,668,000 | $ 74,140 | 2.9% |
| | | | | | | | | |
| | **400** | **PUBLIC WORKS** | | | | | | |
| 72 | 422-5111 | **Highway**-Salary | $ 81,800 | $ 83,027 | $ 1,227 | $ 81,800 | $ - | 0.0% |
| 73 | 422-5112 | Wages FT | $ 229,460 | $ 232,874 | $ 3,414 | $ 229,460 | $ - | 0.0% |
| 74 | 422-5114 | Wages - PT | $ 12,806 | $ 14,350 | $ 1,544 | $ 14,246 | $ 1,440 | 11.2% |
| 75 | 422-5700 | Expenses | $ 141,100 | $ 148,100 | $ 7,000 | $ 143,920 | $ 2,820 | 2.0% |
| 76 | 423-5112 | **Snow & Ice** - FT OT | $ 36,428 | $ 36,980 | $ 552 | $ 36,428 | $ - | 0.0% |
| 77 | 423-5114 | Wages-PT | $ 13,566 | $ 13,732 | $ 166 | $ 13,566 | $ - | 0.0% |
| 78 | 423-5700 | Expenses | $ 85,000 | $ 85,000 | $ - | $ 85,000 | $ - | 0.0% |
| 79 | 424-5211 | **Street Lights** | $ 9,600 | $ 12,600 | $ 3,000 | $ 9,600 | $ - | 0.0% |
| 80 | 433-5114 | **Transfer Station**-Wages PT | $ 38,742 | $ 37,707 | $ (1,035) | $ 37,145 | $ (1,597) | -4.1% |
| 81 | 433-5700 | Expenses | $ 132,855 | $ 150,860 | $ 18,005 | $ 150,860 | $ 18,005 | 13.6% |
| 82 | 491-5113 | **Cemetery**-PT Salary | $ 3,360 | $ 3,360 | $ - | $ 3,360 | $ - | 0.0% |
| 83 | 491-5700 | Expenses | $ 28,360 | $ 28,240 | $ (120) | $ 28,240 | $ (120) | -0.4% |
| | **400** | **TOTAL PUBLIC WORKS** | $ 813,077 | $ 846,830 | $ 33,753 | $ 833,625 | $ 20,548 | 2.5% |
| | | | | | | | | |
| | **500** | **HUMAN SERVICES** | | | | | | |
| 84 | 510-5110 | **Board of Health**-Salary | $ 1,878 | $ 1,908 | $ 30 | $ 1,878 | $ - | 0.0% |
| 85 | 510-5114 | Wages-PT | $ 4,283 | $ 5,683 | $ 1,400 | $ 5,600 | $ 1,317 | 30.7% |
| 86 | 510-5700 | Expenses | $ 1,450 | $ 1,450 | $ - | $ 1,200 | $ (250) | -17.2% |
| 87 | 511-5200 | **Nashoba Health** | $ 7,741 | $ 8,128 | $ 387 | $ 8,128 | $ 387 | 5.0% |
| 88 | 522-5200 | **Nashoba Nursing** | $ 3,533 | $ 3,710 | $ 177 | $ 3,710 | $ 177 | 5.0% |
| 89 | 541-5114 | **Council on Aging**-Director PT Wages | $ 20,000 | $ 22,623 | $ 2,623 | $ 22,288 | $ 2,288 | 11.4% |
| 90 | 541-5114 | Wages - PT | $ 18,842 | $ 24,519 | $ 5,677 | $ 24,165 | $ 5,323 | 28.3% |
| 91 | 541-5700 | Expense | $ 12,625 | $ 13,270 | $ 645 | $ 12,625 | $ - | 0.0% |
| 92 | 543-5111 | **Veterans**-Salary | $ 7,866 | $ 9,492 | $ 1,626 | $ 7,866 | $ - | 0.0% |
| 93 | 543-5700 | Expenses | $ 260 | $ 260 | $ - | $ 260 | $ - | 0.0% |
| 94 | 543-5800 | Benefits | $ 16,056 | $ 16,056 | $ - | $ 11,000 | $ (5,056) | -31.5% |
| 95 | 599-5200 | **Wheat-Assessment** | $ 4,000 | $ 4,000 | $ - | $ 4,000 | $ - | 0.0% |
| | **500** | **TOTAL HUMAN SERVICES** | $ 98,534 | $ 111,099 | $ 12,565 | $ 102,720 | $ 4,186 | 4.2% |
| | | | | | | | | |
| | **600** | **CULTURE AND RECREATION** | | | | | | |
| 96 | 610-5114 | **Library**-Wages PT | $ 120,773 | $ 124,250 | $ 3,477 | $ 122,823 | $ 2,050 | 1.7% |
| 97 | 610-5700 | Expenses | $ 30,445 | $ 34,520 | $ 4,075 | $ 32,095 | $ 1,650 | 5.4% |
| 98 | 630-5700 | **Recreation**-Expenses | $ 12,410 | $ 17,420 | $ 5,010 | $ 12,410 | $ - | 0.0% |
| 99 | 631-5700 | **Cultural Council** -Expenses | $ 1,500 | $ 2,000 | $ 500 | $ 1,500 | $ - | 0.0% |
| 100 | 691-5700 | **Historic Comm**- Expenses | $ 600 | $ 600 | $ - | $ 600 | $ - | 0.0% |
| 101 | 692-5700 | **Memorial Day**-Expense | $ 2,000 | $ 2,100 | $ 100 | $ 2,000 | $ - | 0.0% |
| 102 | 694-5700 | **Festive Events -** Expenses | $ 2,100 | $ 2,100 | $ - | $ 500 | $ (1,600) | -76.2% |
| | **600** | **TOTAL CULTURE & REC** | $ 169,828 | $ 182,990 | $ 13,162 | $ 171,928 | $ 2,100 | 1.2% |
| | | | | | | | | |
| | **700** | **DEBT & INTEREST** | | | | | | |
| 103 | 752-5800 | Interest | $ 211,789 | $ 131,998 | $ (79,791) | $ 131,998 | $ (79,791) | -37.7% |
| 104 | 752-5900 | Principal | $ 315,212 | $ 423,483 | $ 108,271 | $ 423,483 | $ 108,271 | 34.3% |
| | **700** | **TOTAL DEBT & INTEREST** | $ 527,001 | $ 555,481 | $ 28,480 | $ 555,481 | $ 28,480 | 5.4% |
| | | | | | | | | |
| | **800** | **INTERGOVERNMENTAL EXPENDITURES** | | | | | | |
| 105 | 800-5641 | **CMRPC** | $ 823 | $ 842 | $ 19 | $ 842 | $ 19 | 2.3% |
| 106 | 835-5321 | **Assabet Assesment** | $ 339,689 | $ 465,893 | $ 126,204 | $ 465,893 | $ 126,204 | 37.2% |
| 107 | 835-5901 | **Assabet Capital Assessment** | $ 74,200 | $ 72,192 | $ (2,008) | $ 72,192 | $ (2,008) | -2.7% |
| 108 | 835-5320 | **Berlin Memorial Assessment** | $ 3,078,687 | $ 3,338,012 | $ 259,325 | **$ 3,304,741** | $ 226,054 | 7.3% |
| 109 | 835-5903 | **Berlin Mem Capital Assessment** | $ 52,000 | $ 120,000 | $ 68,000 | **$ 95,000** | $ 43,000 | 82.7% |
| 110 | 835-5322 | **Tahanto Assessment** | $ 2,739,843 | $ 2,645,936 | $ (93,907) | **$ 2,623,776** | $ (116,067) | -4.2% |
| 111 | 835-5900 | **Tahanto Capital Assmnt** | $ 612,571 | $ 576,179 | $ (36,392) | $ 576,179 | $ (36,392) | -5.9% |

# FY21 Finance Committee Recommended Budget
## REVISED 6-3-2020

| Line Item | UMAS Account | Department | Town Approved FY20 | Original Requst FY21 | $ Increase Requested | Recommended FY21 | Recommended Change $ | Recommended Change % |
|---|---|---|---|---|---|---|---|---|
| | **800** | **TOTAL INTERGOVERNMENTAL** | $ 6,897,813 | $ 7,219,054 | $ 321,241 | $ 7,138,623 | $ 240,810 | 3.5% |
| | **900** | **MISC BENEFITS & INSURANCE** | | | | | | |
| 112 | 911-5200 | **Worcester Regional Retirement** | $ 483,121 | $ 533,288 | $ 50,167 | $ 533,288 | $ 50,167 | 10.4% |
| 113 | 912-5200 | **Workers Comp** | $ 46,640 | $ 23,000 | $ (23,640) | $ 23,000 | $ (23,640) | -50.7% |
| 114 | 913-5200 | **Unemployment Insurance** | $ 20,000 | $ 20,000 | $ - | $ 50,000 | $ 30,000 | 150.0% |
| 115 | 915-5175 | **Chap32B Insurance**(Health/Dental,+) | $ 674,780 | $ 637,405 | $ (37,375) | $ 703,357 | $ 28,577 | 4.2% |
| 116 | 916-5200 | **Police & Fire Sick & Acc Ins** | $ 21,772 | $ 22,861 | $ 1,089 | $ 22,861 | $ 1,089 | 5.0% |
| 117 | 919-5190 | **Sick Pay** | $ 38,000 | $ 38,500 | $ 500 | $ 38,500 | $ 500 | 1.3% |
| 118 | 920-5170 | **Medicare** | $ 45,004 | $ 45,004 | $ - | $ 45,004 | $ - | 0.0% |
| 119 | 945-5740 | **Property/Liability Insurance** | $ 106,150 | $ 94,000 | $ (12,150) | $ 94,000 | $ (12,150) | -11.4% |
| | **900** | **TOTAL MISC BENEFITS & INSURANCE** | $ 1,435,467 | $ 1,414,058 | $ (21,409) | $ 1,510,010 | $ 74,543 | 5.2% |
| | | | | | | | | |
| | | **TOTAL BUDGETS** | **$ 13,870,343** | **$ 14,413,299** | **$ 542,956** | **$ 14,443,629** | **$ 573,286** | **4.1%** |

# Warrant Article Recommendations: 2020 Annual Town Meeting

| # | Topic | Finance Committee Vote | Recommended Amount | Recommended Source |
|---|---|---|---|---|
| 4 | Creation of Community Preservation Committee | 4-0 | | Recommends this action |
| 16 | Cable Access Committee PEG Spending | 4-0 | $ 99,520 | PEG Access and Cable Related Fund |
| 18 | Capital Budget | 4-0 | $ 205,000<br>$ 171,200 | Free Cash<br>Highland Commons Public Safety Mitigation Fund |
| 19 | Establishment of Capital Stabilization Fund | 4-0 | $ 100<br>$ 4,342.15 | Free Cash<br>Highland Commons Capital Contribution Account |
| 20 | Special Article Close-Out | 4-0 | $ 5,005.42 | Recommends this action |