

Finance Committee Budget Summary for Year Ending June 30, 2023

REVENUE SOURCES	FY22 Budgeted	FY23 Proposed
Local Property Taxes Used	\$ 12,680,693	\$ 13,043,362
Property Taxes: New Growth	\$ 200,000	\$ 300,000
State Aid	\$ 241,869	\$ 254,342
Local Receipts	\$ 800,000	\$ 891,600
Offset Receipts	\$ 285,000	\$ 124,400
Reserve Receipts	\$ 322,508	\$ 111,850
Other Revenue Sources	\$ 130,000	\$ 300,538
Sub-total Income	\$ 14,660,070	\$ 15,026,092
LESS OBLIGATIONS	\$ (296,617)	\$ (297,607)
Total Income	\$ 14,363,453	\$ 14,728,485
EXPENSES		
100 - GENERAL GOV'T	\$ 1,419,155	\$ 1,378,799
200 - PUBLIC SAFETY	\$ 2,628,772	\$ 2,519,395
400 - PUBLIC WORKS	\$ 834,064	\$ 897,175
500 - HUMAN SERVICES	\$ 114,520	\$ 123,618
600 - CULTURE & RECREATION	\$ 176,516	\$ 186,479
700 - DEBT & INTEREST	\$ 312,583	\$ 298,775
800 - INTERGOV'L EXP.	\$ 7,370,722	\$ 7,790,212
900 - MISC. BENEFITS & INSURANCE	\$ 1,490,290	\$ 1,534,032
Total Expenses	\$ 14,346,622	\$ 14,728,485
MAXIMUM BUDGET CALCULATIONS		
LEVY LIMIT (prior FY)	\$ 12,672,100	\$ 13,393,194
Allowed 2.5% Increase	\$ 316,803	\$ 334,830
NEW GROWTH	\$ 404,291	\$ 300,000
Add DEBT EXCLUSION	\$ 816,729	\$ 806,578
SUBTOTAL	\$ 14,209,923	\$ 14,834,602
STATE AID	\$ 249,727	\$ 254,342
LOCAL RECEIPTS	\$ 800,000	\$ 891,600
OFFSET RECEIPTS	\$ 285,000	\$ 124,400
RECEIPTS RES FOR APPROPRIATION	\$ 322,508	\$ 111,850
OTHER REVENUE SOURCES	\$ 130,000	\$ 300,538
SUBTOTAL	\$ 15,997,158	\$ 16,517,332
LESS OBLIGATIONS	\$ (296,979)	\$ (297,607)
Maximum Allowed Budget	\$ 15,700,179	\$ 16,219,725
Proposed FY Budget	\$ 14,346,622	\$ 14,728,485
Difference	\$ 1,353,557	\$ 1,491,240

Sources of Funds Fiscal Year 2023

	Budget FY22	Budget FY23	% Change
STATE AID			
Exemptions-Vets, Blind, Elderly-Sps	\$ 16,361	\$ 13,175	-19.5%
Chapter 70 - School Aid	\$ -	\$ -	
Unrestricted General Aid	\$ 214,087	\$ 227,563	6.3%
Veterans Benefits	\$ 6,701	\$ 8,861	32.2%
Public Library Offset Receipts	\$ 4,720	\$ 4,743	0.5%
Total State Aid	\$ 241,869	\$ 254,342	5.2%
LOCAL RECEIPTS			
Motor Vehicle Excise	\$ 500,000	\$ 510,000	2.0%
State Meals Tax	\$ 34,000	\$ 33,000	-2.9%
Hotel Rooms Tax	\$ 6,000	\$ 95,000	1483.3%
Interest on PP,RE & Excise	\$ 20,300	\$ 20,300	0.0%
Payment in Lieu of Taxes	\$ 77,000	\$ 77,000	0.0%
Fees and Charges	\$ 14,500	\$ 14,500	0.0%
Other Departmental	\$ 12,000	\$ 12,000	0.0%
Licenses and Permits	\$ 92,800	\$ 92,800	0.0%
Fines and Forfeits	\$ 21,000	\$ 21,000	0.0%
Interest on investments	\$ 22,400	\$ 16,000	-28.6%
Premium from School Refinancing	\$ -	\$ -	
Medicaid Reimbursement	\$ -	\$ -	
Total Local Receipts	\$ 800,000	\$ 891,600	11.5%
OTHER REVENUE SOURCES			
Assessors Overlay Surplus	\$ -	\$ -	
Prior Capital Article Closeouts	\$ -	\$ -	
Free Cash for Contingency & BMS Capital	\$ 118,000	\$ 78,538	-33.4%
Affordable Housing Account	\$ 12,000	\$ 12,000	0.0%
Public Safety Special Stabilization Fund		\$ 210,000	
Total Other Revenue Sources	\$ 130,000	\$ 300,538	131.2%
OFFSET RECEIPTS			
Transfer Station Receipts	\$ 120,000	\$ 124,400	3.7%
Total Offset Receipts	\$ 285,000	\$ 124,400	-56.4%
RESERVE RECEIPTS			
Highland Commons Public Safety Fund	\$ 210,000	\$ -	-100.0%
Rescue Squad Receipts Fund	\$ 100,000	\$ 100,000	0.0%
Water Pollution Abatement Trust (WPAT)	\$ 4,308	\$ -	-100.0%
Cemetery Receipts	\$ 8,200	\$ 11,850	44.5%
Total Proposed Use of Reserve Receipts	\$ 322,508	\$ 111,850	-65.3%
ESTIMATED OBLIGATIONS			
Library Offset	\$ 4,720	\$ 4,743	0.5%
State Charges	\$ 41,897	\$ 42,864	2.3%
Assessors Overlay	\$ 250,000	\$ 250,000	0.0%
Total Obligations	\$ 296,617	\$ 297,607	0.3%
**DEBT EXCLUSION			
Tahanto Capital Assessment Debt Service	\$ 504,146	\$ 507,803	0.7%
Highway Barn	\$ 312,583	\$ 298,775	-4.4%
TOTAL	\$ 816,729	\$ 806,578	-1.2%

FY23 FINANCE COMMITTEE RECOMMENDED BUDGET

Line Item	UMAS ACCOUNT	DEPARTMENT	Town Approved FY22	Requested FY23	\$ Increase Requested	Recommended FY23	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	\$ 3,765	\$ 75	\$ 3,765	\$ 75	2.0%
4	122-5112	Wages-FT	\$ 67,735	\$ 69,092	\$ 1,357	\$ 69,092	\$ 1,357	2.0%
	122-5114	Wages-PT	\$ -	\$ -	\$ -	\$ -	\$ -	
5	122-5200	Consulting	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	0.0%
6	122-5700	Expenses	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ -	0.0%
7	123-5111	Town Admin-Salary	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ -	0.0%
8	123-5700	Expenses	\$ 3,415	\$ 3,415	\$ -	\$ 3,415	\$ -	0.0%
9	131-5700	Fin Com-Expenses	\$ 175	\$ 175	\$ -	\$ 175	\$ -	0.0%
10	132-5781	Reserve Fund	\$ 95,000	\$ 95,000	\$ -	\$ 95,000	\$ -	0.0%
11	132-5782	Contingency Line Item (temporary)	\$ 89,243	\$ -	\$ (89,243)	\$ -	\$ (89,243)	-100.0%
12	135-5111	Accountant-FT Salary	\$ 83,931	\$ 85,610	\$ 1,679	\$ 92,155	\$ 8,224	9.8%
13	135-5112	Wages-FT	\$ -	\$ 47,262	\$ 47,262	\$ 48,440	\$ 48,440	
14	135-5114	Wages-PT	\$ 40,249	\$ -	\$ (40,249)	\$ -	\$ (40,249)	-100.0%
15	135-5700	Expenses	\$ 9,040	\$ 9,889	\$ 849	\$ 9,889	\$ 849	9.4%
16	136-5700	Audit	\$ 26,000	\$ 26,000	\$ -	\$ 26,000	\$ -	0.0%
17	141-5110	Assessor's-Salary	\$ 2,334	\$ 2,381	\$ 47	\$ 2,381	\$ 47	2.0%
18	141-5113	Assistants: PT Salary	\$ 68,628	\$ 77,000	\$ 8,372	\$ 77,000	\$ 8,372	12.2%
19	141-5114	Wages-PT	\$ 66,279	\$ 67,249	\$ 970	\$ 67,249	\$ 970	1.5%
20	141-5700	Expenses	\$ 38,686	\$ 48,050	\$ 9,364	\$ 48,050	\$ 9,364	24.2%
21	142-5000	Revaluation-Expenses	\$ 28,920	\$ 14,700	\$ (14,220)	\$ 14,700	\$ (14,220)	-49.2%
22	145-5111	Treasurer/Collector-Salary	\$ 77,439	\$ 78,988	\$ 1,549	\$ 78,988	\$ 1,549	2.0%
23	145-5114	Wages - PT	\$ 47,747	\$ 48,853	\$ 1,106	\$ 48,853	\$ 1,106	2.3%
24	145-5170	Incentive	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
25	145-5700	Expenses	\$ 39,696	\$ 35,116	\$ (4,580)	\$ 35,116	\$ (4,580)	-11.5%
26	151-5700	Legal Expenses	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -	0.0%
27	152-5700	Personnel-Expenses	\$ 225	\$ 250	\$ 25	\$ 250	\$ 25	11.1%
28	153-5000	Tax Title	\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
29	155-5113	Data Systems- PT Salary	\$ -	\$ -	\$ -	\$ -	\$ -	
30	155-5700	Expenses	\$ 85,100	\$ 86,956	\$ 1,856	\$ 86,956	\$ 1,856	2.2%
31	161-5110	Town Clerk-Salary	\$ 31,824	\$ 38,896	\$ 7,072	\$ 38,896	\$ 7,072	22.2%
	161-5113	PT Salary	\$ 13,011	\$ -	\$ (13,011)	\$ -	\$ (13,011)	-100.0%
32	161-5114	Wages PT	\$ -	\$ 15,925	\$ 15,925	\$ 15,925	\$ 15,925	100.0%
33	161-5700	Expenses	\$ 2,845	\$ 3,020	\$ 175	\$ 3,020	\$ 175	6.2%
34	162-5124	Elections-Wages PT	\$ 1,995	\$ 4,396	\$ 2,401	\$ 4,396	\$ 2,401	120.4%
35	162-5700	Expenses	\$ 4,100	\$ 4,150	\$ 50	\$ 4,150	\$ 50	1.2%
36	163-5113	Registration-Salary	\$ 100	\$ 100	\$ -	\$ 100	\$ -	0.0%
37	163-5114	Wages-PT	\$ 449	\$ 511	\$ 62	\$ 511	\$ 62	13.8%
38	163-5700	Expenses	\$ 95	\$ 100	\$ 5	\$ 100	\$ 5	5.3%
39	171-5114	Conservation Com-Wages PT	\$ -	\$ 17,678	\$ 17,678	\$ 11,786	\$ 11,786	
40	171-5700	Conservation Com-Expenses	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	0.0%
41	175-5700	Planning Board-Expenses	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
42	176-5114	Board of Appeals-Wages PT	\$ -	\$ -	\$ -	\$ -	\$ -	
43	176-5700	Expenses	\$ 500	\$ 500	\$ -	\$ 500	\$ -	0.0%
44	177-5700	Agricultural Comm-Expenses	\$ 1,330	\$ 1,350	\$ 20	\$ 1,350	\$ 20	1.5%

FY23 FINANCE COMMITTEE RECOMMENDED BUDGET

Line Item	UMAS ACCOUNT	DEPARTMENT	Town Approved FY22	Requested FY23	\$ Increase Requested	Recommended FY23	Recommended Change \$	Recommended Change %
45	192-5114	Public Bldgs: Wages PT	\$ 19,382	\$ 19,773	\$ 391	\$ -	\$ (19,382)	-100.0%
46	192-5700	Expenses	\$ 100,607	\$ 108,556	\$ 7,949	\$ 108,706	\$ 8,099	8.1%
47	192-5211	Electricity	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ -	0.0%
48	192-5212	Fuel Oil	\$ 50,000	\$ 59,000	\$ 9,000	\$ 59,000	\$ 9,000	18.0%
49	195-5700	Town Report-Expenses	\$ 5,000	\$ 3,500	\$ (1,500)	\$ 3,500	\$ (1,500)	-30.0%
		TOTAL GENERAL GOVERNMENT	\$ 1,419,155	\$ 1,396,591	\$ (22,564)	\$ 1,378,799	\$ (40,356)	-2.8%
		PUBLIC SAFETY						
50	210-5111	Police-Salary	\$ 150,603	\$ 135,660	\$ (14,943)	\$ 135,660	\$ (14,943)	-9.9%
51	210-5112	Wages FT	\$ 845,829	\$ 869,028	\$ 23,199	\$ 869,028	\$ 23,199	2.7%
52	210-5114	Wages PT	\$ 132,233	\$ 159,411	\$ 27,178	\$ 137,875	\$ 5,642	4.3%
53	210-5700	Expenses	\$ 100,512	\$ 109,362	\$ 8,850	\$ 109,362	\$ 8,850	8.8%
54	221-5111	Fire & EMS- Salary	\$ 128,000	\$ 128,981	\$ 981	\$ 128,981	\$ 981	0.8%
55	221-5112	Wages FT	\$ 192,087	\$ 206,382	\$ 14,295	\$ 206,382	\$ 14,295	7.4%
56	221-5114	Wages PT	\$ 350,468	\$ 350,629	\$ 161	\$ 350,629	\$ 161	0.0%
57	221-5700	Expenses	\$ 144,910	\$ 150,210	\$ 5,300	\$ 150,210	\$ 5,300	3.7%
58	241-5111	Bldg Inspector-Salary	\$ 94,350	\$ 96,237	\$ 1,887	\$ 96,237	\$ 1,887	2.0%
59	241-5112	Wages FT	\$ -	\$ -	\$ -	\$ -	\$ -	-
60	241-5114	Wages PT	\$ 30,804	\$ 31,421	\$ 617	\$ 32,769	\$ 1,965	6.4%
61	241-5700	Expenses	\$ 26,696	\$ 26,696	\$ -	\$ 26,696	\$ -	0.0%
62	242-5114	Plm & Gas Inspector-Wages PT	\$ 65,000	\$ 75,000	\$ 10,000	\$ -	\$ (65,000)	-100.0%
63	242-5700	Expenses	\$ 300	\$ 300	\$ -	\$ 300	\$ -	0.0%
64	243-5114	Elec Inspector-Wages PT	\$ 100,000	\$ 75,000	\$ (25,000)	\$ -	\$ (100,000)	-100.0%
65	243-5700	Expenses	\$ 600	\$ 600	\$ -	\$ 600	\$ -	0.0%
66	249-5113	Animal Inspector-Salary	\$ 2,032	\$ 2,073	\$ 41	\$ 2,073	\$ 41	2.0%
67	249-5700	Expenses	\$ 500	\$ 500	\$ -	\$ 500	\$ -	0.0%
68	292-5113	Animal Control Officer-Salary	\$ 5,508	\$ 5,619	\$ 111	\$ 5,619	\$ 111	2.0%
69	292-5700	Expenses	\$ 1,820	\$ 1,820	\$ -	\$ 1,820	\$ -	0.0%
70	296-5112	Communications-Wages FT	\$ 44,725	\$ 46,605	\$ 1,880	\$ 47,753	\$ 3,028	6.8%
71	296-5700	Communications-Expenses	\$ 211,795	\$ 211,795	\$ -	\$ 216,901	\$ 5,106	2.4%
		TOTAL PUBLIC SAFETY	\$ 2,628,772	\$ 2,683,329	\$ 54,557	\$ 2,519,395	\$ (109,377)	-4.2%
		400 PUBLIC WORKS/FACILITIES						
72	422-5111	Highway-Salary	\$ 83,436	\$ 85,105	\$ 1,669	\$ 85,105	\$ 1,669	2.0%
73	422-5112	Wages FT	\$ 226,761	\$ 281,049	\$ 54,288	\$ 281,049	\$ 54,288	23.9%
74	422-5114	Wages PT	\$ 30,531	\$ 24,790	\$ (5,741)	\$ 24,790	\$ (5,741)	-18.8%
75	422-5700	Expenses	\$ 143,920	\$ 143,920	\$ -	\$ 143,920	\$ -	0.0%
76	423-5112	Snow & Ice - FT OT	\$ 35,881	\$ 44,473	\$ 8,592	\$ 44,473	\$ 8,592	23.9%
77	423-5114	Wages PT	\$ 15,118	\$ 11,502	\$ (3,616)	\$ 11,502	\$ (3,616)	-23.9%
78	423-5700	Expenses	\$ 85,000	\$ 85,000	\$ -	\$ 87,500	\$ 2,500	2.9%
79	424-5211	Street Lights	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ -	0.0%
80	433-5114	Transfer Station-Wages PT	\$ 37,889	\$ 38,905	\$ 1,016	\$ 43,248	\$ 5,359	14.1%
81	433-5700	Expenses	\$ 150,860	\$ 150,920	\$ 60	\$ 150,920	\$ 60	0.0%
82	491-5113	Cemetery-PT Salary	\$ -	\$ -	\$ -	\$ -	\$ -	-
83	491-5700	Expenses	\$ 15,668	\$ 15,668	\$ -	\$ 15,668	\$ -	0.0%
		TOTAL PUBLIC WORKS	\$ 834,064	\$ 890,332	\$ 56,268	\$ 897,175	\$ 63,111	7.6%
		500 HUMAN SERVICES						
84	510-5110	Board of Health-Salary	\$ 1,914	\$ 1,953	\$ 39	\$ 1,953	\$ 39	2.0%
85	510-5114	Wages PT	\$ 5,992	\$ 6,231	\$ 239	\$ 6,515	\$ 523	8.7%
86	510-5700	Expenses	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
87	511-5200	Nashoba Health	\$ 8,535	\$ 9,853	\$ 1,318	\$ 9,853	\$ 1,318	15.4%

FY23 FINANCE COMMITTEE RECOMMENDED BUDGET

Line Item	UMAS ACCOUNT	DEPARTMENT	Town Approved FY22	Requested FY23	\$ Increase Requested	Recommended FY23	Recommended Change \$	Recommended Change %
88	522-5200	Nashoba Nursing	\$ 3,896	\$ 4,516	\$ 620	\$ 4,516	\$ 620	15.9%
89	541-5112	COA/Social Services Director-Wages FT	\$ -	\$ 69,072	\$ 69,072	\$ 33,544	\$ 33,544	
90	541-5114	COA-Director PT Wages *	\$ 28,987	\$ -	\$ (28,987)	\$ -	\$ (28,987)	-100.0%
91	541-5114	Wages PT	\$ 24,648	\$ 24,625	\$ (23)	\$ 24,625	\$ (23)	-0.1%
92	541-5700	Expense	\$ 12,625	\$ 14,186	\$ 1,561	\$ 14,186	\$ 1,561	12.4%
93	543-5111	Veterans-Salary	\$ 8,658	\$ 9,126	\$ 468	\$ 9,126	\$ 468	5.4%
94	543-5700	Expenses	\$ 265	\$ 300	\$ 35	\$ 300	\$ 35	13.2%
95	543-5800	Benefits	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ -	0.0%
96	599-5200	Community Social Services	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -	0.0%
		TOTAL HUMAN SERVICES	\$ 114,520	\$ 158,862	\$ 44,342	\$ 123,618	\$ 9,098	7.9%
		600 CULTURE AND RECREATION						
97	610-5114	Library-Wages PT	\$ 127,411	\$ 129,956	\$ 2,545	\$ 134,379	\$ 6,968	5.5%
98	610-5700	Expenses	\$ 32,095	\$ 33,090	\$ 995	\$ 33,090	\$ 995	3.1%
99	630-5700	Recreation-Expenses	\$ 12,410	\$ 16,483	\$ 4,073	\$ 14,410	\$ 2,000	16.1%
100	631-5700	Cultural Council -Expenses	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	0.0%
101	691-5700	Historic Comm- Expenses	\$ 600	\$ 600	\$ -	\$ 600	\$ -	0.0%
102	692-5700	Memorial Day-Expense	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	0.0%
103	694-5700	Festive Events - Expenses	\$ 500	\$ 500	\$ -	\$ 500	\$ -	0.0%
		TOTAL CULTURE & RECREATION	\$ 176,516	\$ 184,129	\$ 7,613	\$ 186,479	\$ 9,963	5.6%
		700 DEBT & INTEREST						
104	752-5800	Interest	\$ 118,275	\$ 108,775	\$ (9,500)	\$ 108,775	\$ (9,500)	-8.0%
105	752-5900	Principal	\$ 194,308	\$ 190,000	\$ (4,308)	\$ 190,000	\$ (4,308)	-2.2%
		TOTAL DEBT & INTEREST	\$ 312,583	\$ 298,775	\$ (13,808)	\$ 298,775	\$ (13,808)	-4.4%
		800 INTERGOVERNMENTAL EXPENDITURES						
106	800-5641	CMRPC	\$ 863	\$ 951	\$ 88	\$ 951	\$ 88	10.2%
107	840-5700	Assabet Reg Housing Consortium	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -	0.0%
108	835-5321	Assabet Assessment	\$ 479,103	\$ 581,420	\$ 102,317	\$ 581,420	\$ 102,317	21.4%
109	835-5901	Assabet Capital Assessment	\$ 70,185	\$ 68,177	\$ (2,008)	\$ 68,177	\$ (2,008)	-2.9%
110	835-5320	Berlin Memorial Assessment	\$ 3,443,613	\$ 3,598,326	\$ 154,713	\$ 3,598,326	\$ 154,713	4.5%
111	835-5903	Berlin Mem Capital Assessment	\$ 68,000	\$ 68,000	\$ -	\$ 68,000	\$ -	0.0%
112	835-5322	Tahanto Assessment	\$ 2,792,812	\$ 2,942,997	\$ 150,185	\$ 2,942,997	\$ 150,185	5.4%
113	835-5900	Tahanto Capital Assmnt	\$ 504,146	\$ 518,341	\$ 14,195	\$ 518,341	\$ 14,195	2.8%
		TOTAL INTERGOVERNMENTAL	\$ 7,370,722	\$ 7,790,212	\$ 419,490	\$ 7,790,212	\$ 419,490	5.7%
		900 MISC BENEFITS & INSURANCE						
114	911-5200	Worcester Regional Retirement	\$ 551,425	\$ 605,652	\$ 54,227	\$ 605,652	\$ 54,227	9.8%
115	912-5200	Workers Comp	\$ 23,000	\$ 25,300	\$ 2,300	\$ 25,300	\$ 2,300	10.0%
116	913-5200	Unemployment Insurance	\$ 50,000	\$ 25,000	\$ (25,000)	\$ 25,000	\$ (25,000)	-50.0%
117	915-5175	Chap32B Insurance (Health/Dental,+)	\$ 665,000	\$ 665,000	\$ -	\$ 665,000	\$ -	0.0%
118	916-5200	Police & Fire Sick & Acc Ins	\$ 22,861	\$ 24,000	\$ 1,139	\$ 24,000	\$ 1,139	5.0%
119	919-5190	Sick Pay	\$ 39,000	\$ 39,780	\$ 780	\$ 39,780	\$ 780	2.0%
120	920-5170	Medicare	\$ 45,004	\$ 45,004	\$ -	\$ 45,900	\$ 896	2.0%
121	945-5740	Property/Liability Insurance	\$ 94,000	\$ 103,400	\$ 9,400	\$ 103,400	\$ 9,400	10.0%
		TOTAL MISC BENEFITS & INSURANCE	\$ 1,490,290	\$ 1,533,136	\$ 42,846	\$ 1,534,032	\$ 43,742	2.9%
		TOTAL BUDGETS	\$ 14,346,622	\$ 14,935,366	\$ 588,744	\$ 14,728,485	\$ 381,863	2.7%

* Off-budget ARPA funding for FT COA/Social Services Director = \$35,528

Finance Committee's recommended budget amount for some budget lines may be greater than requested due to market rate adjustments