

ATTACHMENT A

TOWN OF HUBBARDSTON
FY 2022 BUDGET SUMMARY

Revenue Source	FY 2022 Town Meeting		Comments
	FY 2021	Budget	
Property Taxes	\$ 7,273,006	\$ 7,473,369	FY21 Tax Levy
Prop 2 1/2 Increase	\$ 181,825	\$ 186,834	Allowed by MGL
New Growth	\$ 18,538	\$ 128,263	Estimated
Excluded Debt	\$ -	\$ 6,000	Interest Payment
Overlay Reserve	\$ (65,211)	\$ (65,000)	
Net Property Tax Revenue	\$ 7,408,158	\$ 7,729,466	
Capital Offset (Free Cash)	\$ 150,000	\$ -	
Projected Local Aid	\$ 620,077	\$ 631,795	
Projected Local Receipts	\$ 1,359,518	\$ 1,295,450	
Total Operating Revenues	\$ 9,452,964	\$ 9,721,711	
Total Operating Budget	\$ 9,397,329	\$ 9,716,063	
Operating Surplus/(shortfall)	\$ 55,635	\$ 5,648	
Capital Budget Sources			
Unappropriated Free Cash		\$ 312,052	
Free Cash Uses			
FY 22 Capital Budget		\$ 182,000	
Regional Capital Assessment		\$ 8,115	
Route 68 Center Easements		\$ 15,000	
Free Cash Transfer to Stabilization		\$ 15,000	
Free Cash for FY 21 Budget		\$ -	
Sub Total Capital		\$ 220,115	
Net Available Free Cash		\$ 91,937	

TOWN OF HUBBARDSTON ANNUAL TOWN MEETING

		FY 21	Requested FY22	Town Meeting FY22	Notes	% Change
Moderator - 114						
5100 Personnel	Stipend	\$ 100	\$ 100	\$ 100		0.00%
Total		\$ 100	\$ 100	\$ 100		0.00%
Select Board -122						
5100 Personnel	Executive Assistant	\$ 36,171	\$ 19,263	\$ 19,263		-46.74%
5110 Employee Support	Expenses	\$ 800	\$ 800	\$ 800		0.00%
5200 Services	Binding of Records	\$ 250	\$ 250	\$ 250		0.00%
	Advertising	\$ 1,500	\$ 1,500	\$ 1,500		0.00%
	Legal	\$ 40,000	\$ 40,000	\$ 40,000		0.00%
	Town Clock Maint.	\$ -	\$ 1,000	\$ 1,000		
5400 Supplies	Warrant Mailings	\$ 1,000	\$ 1,000	\$ 1,000		0.00%
	Office Supplies	\$ 3,500	\$ 3,500	\$ 3,500		0.00%
	Town Report	\$ 500	\$ 500	\$ 500		0.00%
	Memorial Day	\$ 1,500	\$ 1,500	\$ 1,500		0.00%
Total		\$ 85,221	\$ 69,313	\$ 69,313		-18.67%
Town Admin - 129						
5100 Personnel	Salary	\$ 93,251	\$ 100,370	\$ 100,370		7.63%
	Merit	\$ -	\$ 1,506	\$ 1,506		
5110 Employee Support	Cell Phone Stipend	\$ 600	\$ 600	\$ 600		0.00%
	Disability Insurance	\$ -	\$ 2,500	\$ 2,500		
	Expenses	\$ 3,500	\$ 3,500	\$ 3,500		0.00%
Total		\$ 97,351	\$ 108,476	\$ 108,476		11.43%
Finance Committee - 131						
5110 Employee Support	FC Expenses	\$ 200	\$ 200	\$ 200		0.00%
5700 Other	FC Reserve Fund	\$ 30,000	\$ 30,000	\$ 30,000		0.00%
Total		\$ 30,200	\$ 30,200	\$ 30,200		0.00%
Accountant - 135						
5200 Services	Accountant Services	\$ 42,000	\$ 36,488	\$ 36,488		-13.12%
	Annual Audit	\$ 19,000	\$ 19,500	\$ 19,500		2.63%
5400 Supplies	Accountant Expense	\$ 200	\$ 200	\$ 200		0.00%
Total		\$ 61,200	\$ 56,188	\$ 56,188		-8.19%

Assessor - 141

5100 Personnel	Assessing Assistant	\$ 26,520	\$ -	\$ -	-	-100.00%
5110 Employee Support	Expenses (association dues)	\$ 272	\$ 272	\$ 272	272	0.00%
5200 Services	Assessing Services	\$ 66,800	\$ 68,500	\$ 68,500	68,500	2.54%
	Expenses (CAI)	\$ -	\$ 15,100	\$ 15,100	15,100	
5400 Supplies	Expenses (postage and supplies)					
Total		\$ 93,592	\$ 83,872	\$ 83,872	83,872	-10.39%

Treasurer Collector - 149

5100 Personnel	Salary	\$ 64,494	\$ 66,430	\$ 66,430	66,430	3.00%
	Certification	\$ 1,000	\$ 1,000	\$ 1,000	1,000	
	Finance Assistant	\$ -	\$ 36,525	\$ 36,525	36,525	
5110 Employee Support	Expenses (Dues and Workshops)	\$ 610	\$ 370	\$ 370	370	-39.34%
5200 Services	Payroll Services	\$ 3,000	\$ 3,000	\$ 3,000	3,000	0.00%
	Expenses (Veri and Bank Fees)	\$ 3,950	\$ 4,150	\$ 4,150	4,150	
5400 Supplies	Expenses (Postage and Supplies)	\$ 7,000	\$ 7,000	\$ 7,000	7,000	0.00%
5700 Other	Tax Title	\$ 5,000	\$ 5,000	\$ 5,000	5,000	0.00%
Total		\$ 85,054	\$ 123,475	\$ 123,475	123,475	45.17%

Information Technology - 155

Category	Item	Amount	Percentage
Town Clerk - 161	5200 Services		
	IT Maintenance	\$ 64,000	70,000 \$
	Copier	\$ 3,000	\$ 3,000
	Website	\$ 3,000	\$ 3,000
	Total	\$ 70,000	\$ 76,000
	5100 Personnel		
	Town Clerk Salary	\$ 45,460	\$ 46,803
	Assistant TC	\$ 5,763	\$ -
	Election Wages	\$ 5,763	\$ 1,900
	Board of Registrar Wages	\$ 5,763	\$ -
5110 Employee Support			
Expenses (Conf, Dues, Mileage)	\$ 1,295	\$ 965	
5200 Services			
Expenses (Binding, Safe Deposit)	\$ 645	\$ 645	
5400 Supplies			
Election Expenses	\$ 11,525	\$ 7,200	
Total	\$ 64,689	\$ 50,313	
Conserv Commission - 171			
5400 Supplies			
Expenses	\$ 500	\$ -	
Total	\$ 500	\$ -	
Planning - 175			
5100 Personnel			
Assistant	\$ -	\$ -	
EDC	\$ -	\$ -	
5200 Services			
Montachusett Assessment	\$ 2,079	\$ -	
Expenses	\$ -	\$ -	
Total	\$ 2,079	\$ -	
Economic Development - 182			
5100 Personnel			
Coordinator Stipend	\$ 1,000	\$ 1,000	
5200 Services			
QC Website	\$ 1,000	\$ 1,000	
Local Advertising	\$ 1,000	\$ 1,000	
Expenses	\$ 1,000	\$ 1,000	
Total	\$ 4,000	\$ 4,000	
Zoning Board of Appeals - 176			
5100 Personnel			
Assistant Stipend	\$ 500	\$ -	
5400 Supplies			
Expenses	\$ 500	\$ -	
Total	\$ 1,000	\$ -	
Building & Maintenance - 192			
Expenses	\$ -	\$ -	
Total	\$ -	\$ -	

Police - 210	5100 Personnel	Custodian	\$ 9,367	\$ 9,653	\$ 9,653	9,653	3.05%
	5200 Services	Utilities and Maintenance	\$ 31,000	\$ 31,000	\$ 31,000	31,000	0.00%
		Phone	\$ 6,000	\$ 6,500	\$ 6,500	6,500	0.00%
		Total	\$ 46,367	\$ 47,153	\$ 47,153	47,153	1.70%

	5100 Personnel	Police Chief Salary	\$ 105,737	\$ 108,909	\$ 108,909	108,909	3.00%
		Police Wages	\$ 483,271	\$ 503,271	\$ 503,271	503,271	4.14%
		Police Training Wages	\$ -	\$ -	\$ -	-	0.00%
		Police Assistant	\$ 15,745	\$ 16,212	\$ 16,212	16,212	2.97%
	5110 Employee Support	Police Training Expense	\$ 42,950	\$ 1,500	\$ 1,500	5,500	0.00%
		Police Education	\$ 42,950	\$ 16,150	\$ 16,150	16,150	0.00%
		Police Equipment	\$ -	\$ 3,300	\$ 3,300	3,300	0.00%
		Stipends & Allowances	\$ 42,950	\$ 24,700	\$ 24,700	24,700	0.00%
		Mileage	\$ 305	\$ 305	\$ 305	305	0.00%
	5200 Services	Police Maintenance	\$ -	\$ 2,850	\$ 2,850	2,850	0.00%
		Police Vehicle	\$ -	\$ 4,000	\$ 4,000	4,000	0.00%
		Police Equipment	\$ -	\$ 1,800	\$ 1,800	1,800	0.00%
		Services	\$ -	\$ 150	\$ 150	150	0.00%
	5400 Supplies	Supplies	\$ 11,050	\$ 11,050	\$ 11,050	11,050	0.00%
		Total	\$ 744,958	\$ 694,197	\$ 694,197	694,197	-6.28%

Fire - 220

	5100 Personnel	Fire Chief Salary	\$ 84,774	\$ 87,278	\$ 87,278	87,278	2.95%
		Fire Wages	\$ 267,067	\$ 279,895	\$ 279,895	279,895	4.80%
		Fire Call Wages	\$ 69,392	\$ 74,392	\$ 74,392	74,392	7.21%
	5110 Employee Support	Equipment (Protective Clothing)	\$ 2,500	\$ 2,500	\$ 2,500	2,500	0.00%
	5200 Services	Vehicle Maintenance	\$ 20,000	\$ 20,000	\$ 20,000	20,000	0.00%
		Building Maint. (Electric)	\$ 1,000	\$ 1,000	\$ 1,000	1,000	0.00%
	5400 Supplies	Building Maint. (Building & Heat)	\$ 15,200	\$ 15,200	\$ 15,200	15,200	0.00%
		Equipment (Hose, Turn Out Gear)	\$ 8,000	\$ 8,000	\$ 8,000	8,000	0.00%
	5700 Other	Equipment (Old Outlay)	\$ 9,000	\$ 8,000	\$ 8,000	8,000	-11.11%
		Total	\$ 476,933	\$ 496,265	\$ 496,265	496,265	4.05%

Ambulance - 231

	5200 Services	Ambulance Lease	\$ 19,738	\$ 20,133	\$ 20,133	20,133	2.00%
		Ambulance Pro Service	\$ 26,900	\$ 26,900	\$ 26,900	26,900	0.00%

Land Use - 241

5400 Supplies	Ambulance Pro Service	\$ 2,500	\$ 2,500	\$ 2,500	2,500	0.00%
	Medical Supplies	\$ 13,500	\$ 13,500	\$ 13,500	13,500	0.00%
5700 Other	Medical Supplies (new)	\$ 9,500	\$ 9,500	\$ 9,500	9,500	0.00%
	Total	\$ 72,138	\$ 72,533	\$ 72,533	72,533	0.55%

Emergency Management - 291

5100 Personnel	Land Use Coordinator	\$ 32,832	\$ 40,176	\$ 40,176	40,176	22.37%
5110 Employee Support	Continuing Ed for Inspectors	\$ -	\$ 500	\$ 500	500	
5200 Services	Regional Building Services Montachusett Assessment	\$ 26,750	\$ 27,400	\$ 27,400	27,400	2.43%
5400 Supplies	Land Use Supplies	\$ 500	\$ 1,500	\$ 1,500	1,500	200.00%
	Total	\$ 60,082	\$ 71,202	\$ 71,202	71,202	18.51%

Animal Control - 292

5100 Personnel	Emergency Planning Director	\$ 1,100	\$ 1,100	\$ 1,100	1,100	0.00%
5110 Employee Support	CERT Support	\$ 500	\$ 500	\$ 500	500	0.00%
5400 Supplies	Emergency Planning Expenses	\$ 833	\$ 833	\$ 833	833	0.00%
	Total	\$ 2,433	\$ 2,433	\$ 2,433	2,433	0.00%

Tree Warden - 294

5200 Services	Regional Animal Control	\$ 17,678	\$ 18,120	\$ 18,120	18,120	2.50%
	Total	\$ 17,678	\$ 18,120	\$ 18,120	18,120	2.50%

5200 Services	Cemetery Maintenance	\$ 1,300	\$ -	\$ -	-	-100.00%
5400 Supplies	Cemetery Equipment	\$ 1,300	\$ 1,300	\$ 1,300	1,300	0.00%
Total		\$ 2,600	\$ 1,300	\$ 1,300	1,300	-50.00%

Board of Health - 510

5100 Personnel	BOH and Con Comm Assistant	\$ -	\$ -	\$ -	-	-100.00%
5200 Services	Landfill Monitoring	\$ -	\$ -	\$ -	-	-100.00%
	MPHN Public Nurse	\$ -	\$ -	\$ -	-	-100.00%
5400 Supplies	BOH Expenses	\$ 500	\$ -	\$ -	-	-100.00%
Total		\$ 500	\$ -	\$ -	-	-100.00%

Senior Center - 541

5100 Personnel	COA Director	\$ 15,585	\$ 16,052	\$ 16,052	16,052	3.00%
5200 Services	Coal Expenses	\$ 2,500	\$ 2,500	\$ 2,500	2,500	0.00%
5400 Supplies	COA Expenses	\$ 2,500	\$ 2,500	\$ 2,500	2,500	0.00%
Total		\$ 20,585	\$ 21,052	\$ 21,052	21,052	2.27%

Veterans - 543

5110 Employee Support	Veteran Training Expenses	\$ 650	\$ 650	\$ 650	650	0.00%
5200 Services	Regional Services	\$ 8,000	\$ 8,000	\$ 8,000	8,000	0.00%
5400 Supplies	Veterans Expenses	\$ 200	\$ 200	\$ 200	200	0.00%
	Veteran Flags	\$ 500	\$ 500	\$ 500	500	0.00%
	Veteran Graves	\$ 500	\$ 500	\$ 500	500	0.00%
5700 Other	Veteran Benefits	\$ 30,000	\$ 30,000	\$ 30,000	30,000	0.00%
Total		\$ 39,850	\$ 39,850	\$ 39,850	39,850	0.00%

Library - 610

5100 Personnel	Director	\$ 27,552	\$ 28,365	\$ 28,365	28,365	2.95%
	Assistant Wages	\$ 16,075	\$ 16,893	\$ 16,893	16,893	0.00%
5110 Employee Support	Association Dues	\$ 310	\$ 310	\$ 310	310	0.00%
5200 Services	Utilities and Maintenance	\$ 19,317	\$ 19,317	\$ 19,317	19,317	0.00%
5400 Supplies	Books and Materials	\$ 19,547	\$ 19,547	\$ 19,547	19,547	0.00%
Total		\$ 82,801	\$ 84,432	\$ 84,432	84,432	1.97%

Recreation - 630

	5400 Supplies	Park Services and Expenses	Total	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	2,500	0.00%
Agricultural Commission - 690	5400 Supplies	Ag Commission Expenses	Total	\$ 300	\$ 300	\$ 300	\$ 300	300	0.00%
Historical Commission - 691	5400 Supplies	Expenses	Total	\$ 200	\$ 200	\$ 200	\$ 200	200	0.00%
Debt - Short-Term Interest - 750		Interest on Short-term Debt	Total	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	2,000	0.00%
Debt - Long-Term Principal - 751		Debt - Long-Term Principal	Total	\$ -	\$ 230,000	\$ 230,000	\$ 230,000	230,000	-34.65%
Debt - Long-Term Interest - 752		Long-Term Interest (within Levy)	Total	\$ 20,450	\$ 13,365	\$ 13,365	\$ 13,365	13,365	0.00%
Cherry Sheet Assessment - 820		Long-Term Interest (outside Levy)	Total	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	6,000	0.00%
Worcester Regional Retirement - 911		Air Pollution	Total	\$ 1,289	\$ 1,326	\$ 1,326	\$ 1,326	1,326	2.87%
Unemployment - 913		Regional Transit	Total	\$ 6,551	\$ 8,570	\$ 8,570	\$ 8,570	8,570	30.82%
Health insurance - 914		RMV	Total	\$ 3,340	\$ 3,340	\$ 3,340	\$ 3,340	3,340	0.00%
Medicare - 916		Assessment	Total	\$ 11,180	\$ 13,236	\$ 13,236	\$ 13,236	13,236	18.39%
Liability Insurance - 945		Reserve	Total	\$ 278,671	\$ 329,495	\$ 329,495	\$ 329,495	329,495	18.24%
Offsets and Overlay - 999		Annual Cost	Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	15,000	0.00%
		Annual Cost	Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	15,000	0.00%
		Annual Cost	Total	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	160,000	0.00%
		Annual Cost	Total	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	160,000	0.00%
		Annual Cost	Total	\$ 29,500	\$ 30,385	\$ 30,385	\$ 30,385	30,385	3.00%
		Annual Cost	Total	\$ 29,500	\$ 30,385	\$ 30,385	\$ 30,385	30,385	3.00%
		Annual Cost	Total	\$ 121,000	\$ 125,000	\$ 125,000	\$ 125,000	125,000	0.00%
		Annual Cost	Total	\$ 121,000	\$ 125,000	\$ 125,000	\$ 125,000	125,000	3.31%
		Library Off-Set	Total	\$ 7,942	\$ 9,567	\$ 9,567	\$ 9,567	9,567	20.46%
		Overlay	Total	\$ 65,211	\$ 65,000	\$ 65,000	\$ 65,000	65,000	-0.32%
		Total Budget	Total	\$ 73,153	\$ 74,567	\$ 74,567	\$ 74,567	74,567	1.93%
			Total	\$ 9,310,132	\$ 9,704,863	\$ 9,716,063	\$ 9,716,063	9,716,063	4.36%