

# Town of Hubbardston



## FY22 Town Administrator's Operating and Capital Budget

March 1, 2021



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# **Introduction**

## **A Resident's Guide to the Budget**

Welcome! If you are reading this, it means you are interested in better understanding one of the most important documents produced by your community. The FY22 Operating Budget and Capital Plan is much more than just a collection of numbers; it's a reflection of Hubbardston values, priorities, and goals. The budget document serves as a policy document, a financial guide, and a communications device to its residents. To this end, it is designed to be as user friendly as possible. This section of the FY22 Operating Budget and Capital Plan was created to help orient readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find the introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Hubbardston.

## **The Budget Process**

The Town of Hubbardston is governed by its [Town Charter](#) by which a popularly elected, five-member Select Board appoints a professional administrator to manage the daily operation of the Town. The Town's legislative body is an Open Town Meeting. All registered voters may partake and vote at Hubbardston Town Meetings.

In accordance with the Town Charter and bylaws, the Town Administrator must annually submit a budget to the Select Board 90 days prior to the Annual Town Meeting. The Select Board and Finance Committee review the annual budget February through April and submit their recommendations. The Select Board finalizes the budget and presents that document to Town Meeting voters. Town Meeting then votes to adopt both the operating and capital budgets.

It is important to note that the financial and budgetary information presented in the annual budget are projections and are subject to change prior to Town Meeting.

Please visit this Web site for more information about [previous budgets](#).

For more detailed information on the budget calendar, please refer to the budget calendar, goals and executive summary sections of this document.

## **How to Read This Budget**

The introductory sections of this budget document orient the reader by describing the community, outlining the Hubbardston budget process, stating the FY22 budget goals and reviewing the town's organizational structure. The introductory sections conclude with a budget message from the Town Administrator summarizing key points of emphasis for the overall budget.

Next this document describes the budget at the executive level, breaking expenditures into town, school, indirect and debt costs. In order to better describe the budget's impact on town functions, employee total changes are detailed, followed by a specific look at department-level recommendations. Although the budget is shown entirely in the final pages of this document at the "line-item level," these summaries allow residents to see detailed explanations of proposed changes.

Individual aspects of the proposed budget follow the department-level analysis. The "Capital Budget" section describes proposed vehicle and infrastructure improvements. The "Debt Service" section details current borrowing levels contained in the proposed budget. And the "Town Reserves" section outlines the current state of Hubbardston's rainy-day funds and compares them to policy.

The final budget section describes the future. Today's decisions have impacts on later budgets. The town maintains a financial forecast in order to help predict these potential changes. The updated financial forecast puts the FY22 Operating and Capital Budget in future context.



## Community Profile

The Town of Hubbardston is located geographically approximately 17 miles to the northwest of Worcester, in Worcester County. Hubbardston is bounded on the northwest by Phillipston and Templeton; on the northeast by Gardner and Westminster; on the southeast by Princeton and Rutland; and on the southwest by Barre.

The town is home to more than 4,400 residents living in rural community of 42 square miles, 2.19% of which is water. The Town was incorporated in 1767.

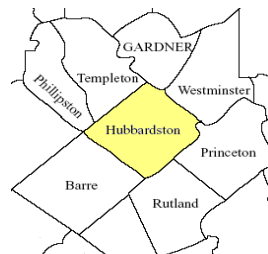
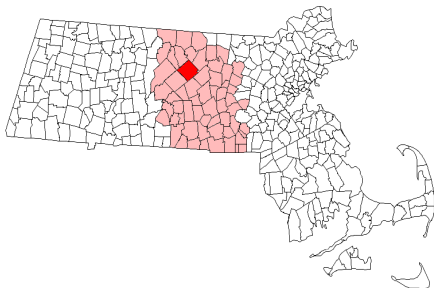
Hubbardston's quality of life is enhanced by its open space, recreational opportunities, special events and commitment to volunteerism. Although its history is very important to the town, so too is its commitment to responsible growth.

Hubbardston provides a broad range of general government services including police and fire protection; public works; parks and recreation; a senior center; and a library. For the education of its students Hubbardston is a part of the Montachusett Regional Vocational Technical School region and the Quabbin Regional School District comprised of Hubbardston, Barre, Hardwick, New Braintree and Oakham.

For more information on Hubbardston, visit the [official town Website](#).

<b>Incorporated:</b>	1767
<b>Land Area:</b>	42 square miles
<b>Elevation:</b>	993 feet
<b>Public Roads:</b>	85.96
<b>Population:</b>	4464
<b>County:</b>	Worcester
<b>Government:</b>	Open Town Meeting
<b>FY20 Tax Rate:</b>	14.82
<b>Median Home Value:</b>	\$278,986
<b>Average Tax Bill:</b>	\$4,134

[Town Charter and Bylaws](#)





## FY22 Budget Planning Calendar

<u>Date</u>	<u>Required Action Item</u>
September 28	Budget Planning Calendar Finalized
October 21	Departments/Boards submit all capital items for inclusion in Five Year Capital Plan
November 2	Select Board/Finance Committee establish FY22 Goals
November 16	Town Administrator estimates FY22 revenue
November 23	Budget requests sent to Departments/Committees
December 14	Presentation of 5-Year Financial Forecast
December 23	Departments submit FY22 budget requests
January 11	5-Year Capital Plan presented to Select Board
March 1	Town Administrator Presents Recommended Budget
March 1	Selectmen Open the Warrant/ Set Article Deadline
March 1	Budget forwarded to the Finance Committee
-----Finance Committee Departments Meetings-----	
April 12	Warrant Closed (Article Deadline)
April 26	Public Budget Hearing
May 10	Budget/Warrant Vote
May 11	Warrant Finalized / Selectmen Sign Warrant
May 12	Warrant Posted Online
May 17	ATM Warrant Posting Deadline, Postcards Sent
June 1	Town Meeting
June 8	Town Election



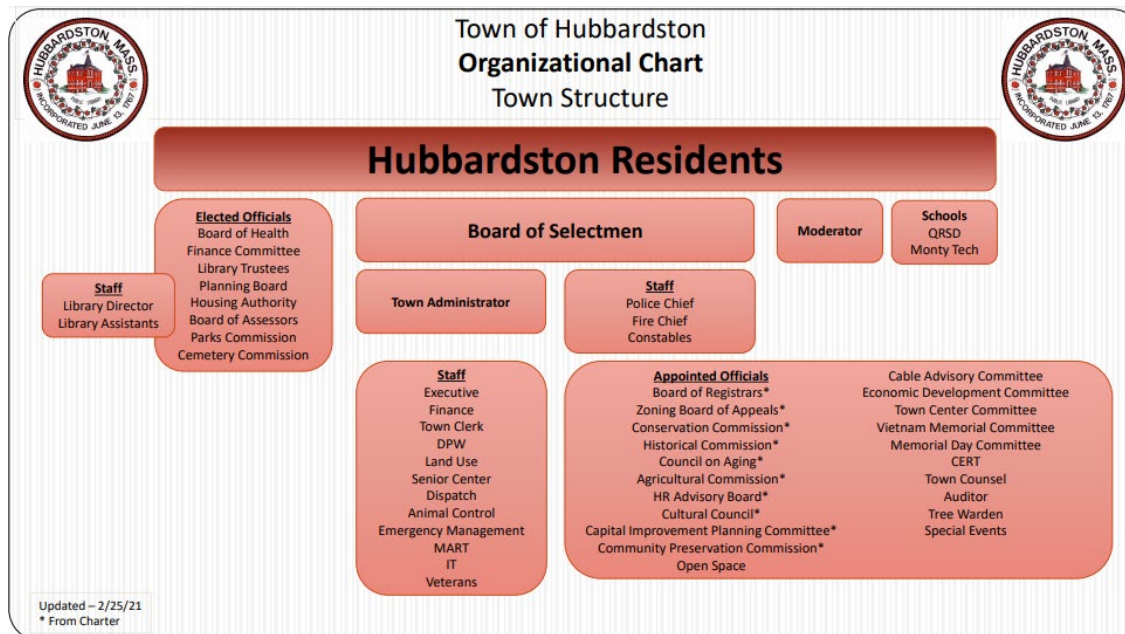
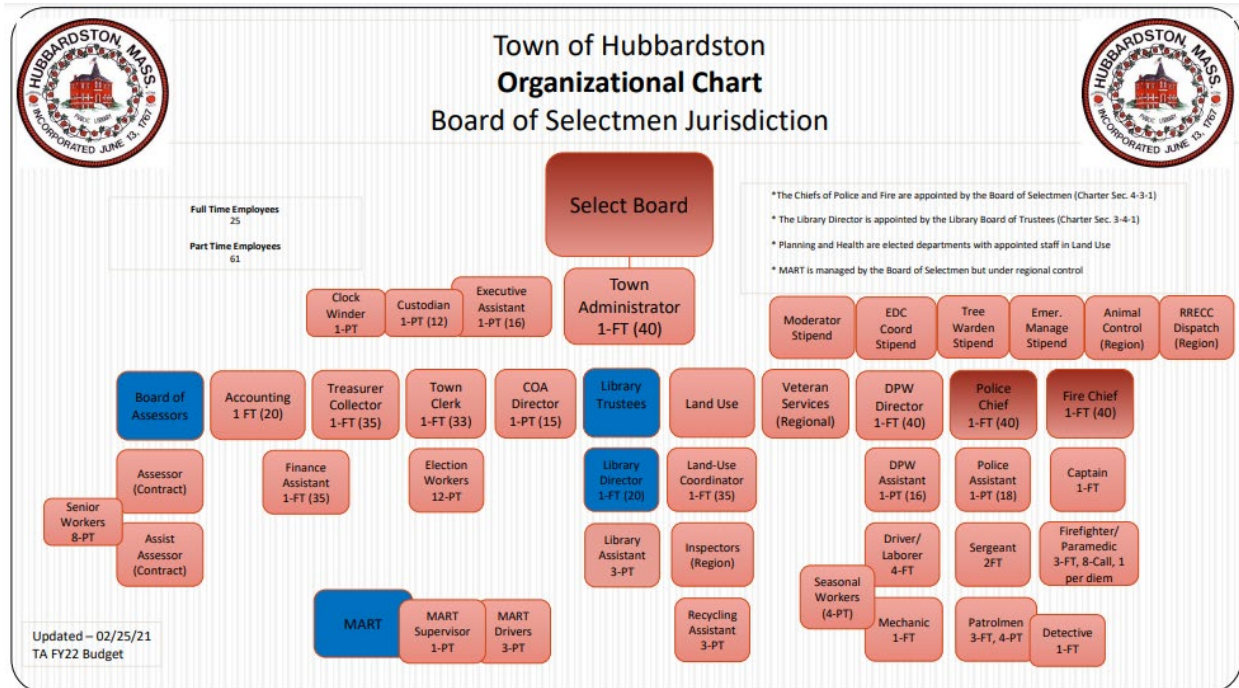
## Budget Goals

The Select Board and Finance Committee agreed on several goals in the fall of 2021 to shape the FY22 budget process. Those stated goals were as follows:

- 1.) Address the structural deficit in the operating budget as shown in the town's [five-year financial forecast](#) by controlling costs and looking for efficiencies in regionalization and contractual relationships. Any line item not level-funded must include an explanation from the department or the Town Administrator.
- 2.) Prioritize fair employee wages and benefits with any departmental increases allowed within the context of existing budget deficits.
- 3.) Implement adherence to published [financial management policies](#) over the next five years. These policies include:
  - a. Stabilization maintain 5% of operating budget
  - b. Capital Stabilization maintain 1% of operating budget
  - c. Free Cash generate 5% of budget annually, maintain 1%
  - d. Revenue projections 90% of actual/5-year rolling average
  - e. Capital Expenditure 6% of operating budget annually
  - f. Operating Debt 3% of operating budget annually
  - g. Annual Town Reserves 8-10% of operating budget



## Organizational Charts







***Town Administrator***

7 MAIN STREET, Unit #3  
HUBBARDSTON, MASSACHUSETTS 01452  
(978) 928-1400 x 201 FAX (978) 928-3392

To: The Hubbardston Select Board and Finance Committee

From: Ryan M. McLane, Town Administrator

Date: March 1, 2021

Subject: FY22 Budget Message

I hereby submit the FY22 Town Administrator's Operating and Capital Budget to the Town Officials of Hubbardston. Despite the challenges of COVID-19 and the resulting dire revenue projections, this proposed budget is resilient and balanced, capable of meeting FY22's challenges. Although this budget attacks the operating budget's structural deficit by controlling growth, it also makes sound investments to improve resident services. In summary, this budget:

- Meets the Select Board and Finance Committee's goals of only proposing necessary or impactful budget increases
- Increases the ability of our public safety and public works departments to provide high-quality services to the residents of Hubbardston
- Invests in our town employees and increases the likelihood of employee retention
- Removes one-time revenues (Free Cash) from the town's operating budget

Despite these successes, the operating budget's structural deficit necessitates difficult future conversations. This budget does not have the type of resilience that can overcome large unexpected increases in fixed-cost services like health insurance, educational spending and large debt purchases. We also continue to control growth by level-funding department budgets, requiring employees to continue doing more work with less. We will continue to fight year-to-year to improve the town's financial resilience; however, there are scenarios and emergencies that would require either additional revenues or service cuts.

Overall, this proposal increases the town's operating budget by 2.54%, a total of \$244,600 more than FY21. Additionally, this budget uses \$223,000 from Free Cash to fund important capital expenditures

and warrant article considerations. This budget removes Free Cash usage to support the operating budget. It also relies heavily on financial policies established in FY19. These policies will allow Town Officials to better plan large initiatives that will ready Hubbardston for the next decade.

## **Revenue Discussion**

This budget relies on four sources of revenue. Each revenue source is explained below:

*Tax Levy* – The primary driver of this proposed budget is property taxes. This budget recommends taxing to the capacity allowed by proposition 2½ in order to maintain services.

*New Growth* – The new growth number in this budget is a direct recommendation from our assessing team. It includes \$120,000 in property tax growth. This largest driver of this increase is the negotiated PILOT agreement now in place for the finalized Williamsville Road Solar Project.

*Local Receipts* – Policies adopted in FY19 recommend projecting local receipts at 90 percent of the prior year's actual. This recommended number is 88 percent of FY2020 actuals; however, miscellaneous revenue received inflates this number by 5-10 percent. This revenue projection is safely at 95 percent of FY2020 actuals and closer to the goal of 90 percent. These policy goals enable budget flexibility and protect against shortfalls. This proposal relies not just on the policy, but a detailed local receipt analysis that removes outliers from a five-year lookback.

*State Aid* – This projection comes from the Governor's budget released in January. Hubbardston typically gets a small increase in state aid; however, due to the impacts of COVID-19 on the state's finances, Hubbardston will receive less than a 1% increase in FY22.

## **Expenditure Discussion**

The following are important expenditure highlights:

- Obligations to our students are a top priority in this budget. This budget includes dedicating 70% of new revenues to the QRSD assessment.
- Significant savings were realized in our Monty Tech assessment with minimal increases in all departments except exceptionally large assessment from the Worcester Regional Retirement System and the Rutland Regional Emergency Communication Center.
- Expenditures in this budget include finalized union negotiations with Police and DPW and new contracts for the Town Administrator and Police Chief. Careful attention was paid in this budget to fund the town's most important operating budget expense – its employees. Every union contract is settled through the start of FY22 and this budget continues to encourage wage parity (internally and externally) for non-union staff.

## **Capital Improvement Plan**

This budget funds the first year of the new FY22-26 Capital Plan recommended by the Capital Improvement Planning Committee. By fully funding the FY22 Capital Plan, the town can clear room in the coming years to continue to work on road and infrastructure improvements demanded by residents and vital to economic development. Additions to the CIPC recommendations include an

emergency repair for the Hubbardston Center School elevator and requested cafeteria equipment. Additionally, I am recommending saving some funds from the CIPC recommendation by accounting for trade-in value and using the Holden Hospital account. This year's capital recommendation is less than 6% of the operating budget (policy recommendation). This is due to less certified Free Cash than expected. Because of COVID-19 related revenue shortfalls, it is prudent to retain more Free Cash.

Here are the items funded in the FY22 Capital Budget proposal:

DPW septic system replacement (study)  
Exhaust Mitigation System (DPW)  
Stihl Trimmer  
Firefighter Turnout Gear  
Fire Utility Pick Up Truck  
HCS Elevator Repair  
HCS Cafeteria Equipment Cabinet  
Police Cruiser (cycle)

## **Conclusions**

This budget is both balanced and impactful. It overcomes limited state aid and includes cost-reduction measures from town staff and regionalization efforts to control growth. However, it must be noted that the budget still contains a structural deficit and uses a QRSD assessment figure that is less than amounts requested by their first budget recommendation. These realities and the unknown impacts of COVID-19 should temper optimism.

It is important to recognize that creating a budget is a team process. I would like to thank the staff for their dedicated service, helping to implement best practices and increase the information available to town leaders and residents. Our robust finance team worked diligently to improve efficiency and transparency. Special thanks are warranted to Sandy, George, Laurie, Kelli, Bobbie and Erin. Similarly, Hubbardston management would not be possible without the help of residents volunteering their time. Thank you to the Select Board and the Finance Committee for their direction and attention.

Please do not hesitate to contact me if you have any questions. I look forward to helping provide a final recommendation to Town Meeting and working on the many initiatives that will make FY22 a great year for the Town of Hubbardston.



**Ryan M. McLane**  
Town Administrator



# Executive Budget Summary

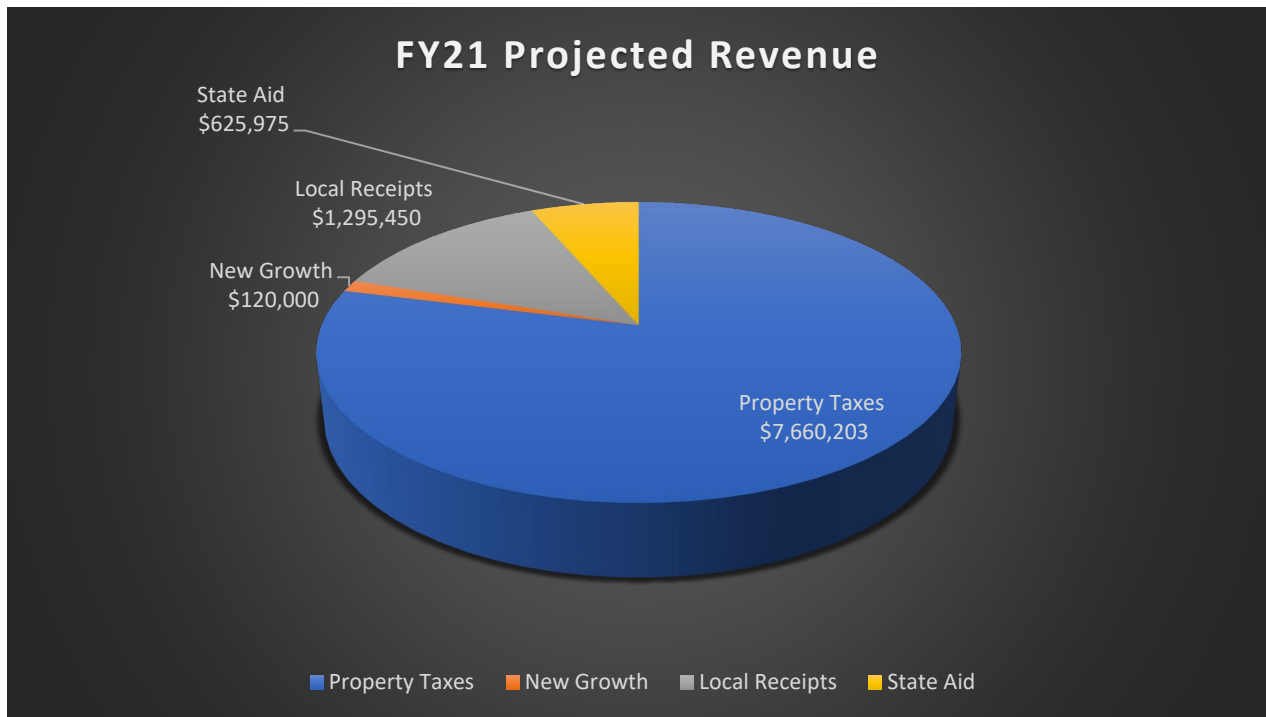
## Overall Budget

The proposed FY22 Hubbardston Operating Budget in this budget book totals \$9,636,628. This budget is balanced and meets the stated goals of the Select Board and Finance Committee. It represents a 2.54% increase over the \$9,392,028 appropriated in FY21. An additional sum of \$198,000 is allocated in this proposal for capital and \$25,000 for warrant article appropriations. Overall, the budget is a growth-controlling proposal that meets town policy guidelines and increases services.

## Revenues

This proposal projects \$9,636,628 in available FY22 revenue, a 1.50% increase from FY21. This figure does not include potential Community Preservation Act revenue or other revenues except property taxes, new growth, state aid and local receipts. The projection includes \$7,660,203 in property taxes, \$120,000 in new growth, \$1,295,450 in local receipts and \$625,975 in state aid. The recommended budget includes the use of 223,000 to support capital and warrant article requests, but does not include the use of Free Cash in the operating budget. Removing operating budget free cash has been a town goal for several years. Overall, this proposal results in \$244,601 in new revenue for use in FY22.

Property Taxes	\$	7,660,203
New Growth	\$	120,000
Local Receipts	\$	1,295,450
Free Cash	\$	-
State Aid	\$	625,975
Subtotal	\$	9,701,628
Overlay	\$	(65,000)
<b>Revenue Total</b>	<b>\$</b>	<b>9,636,628</b>



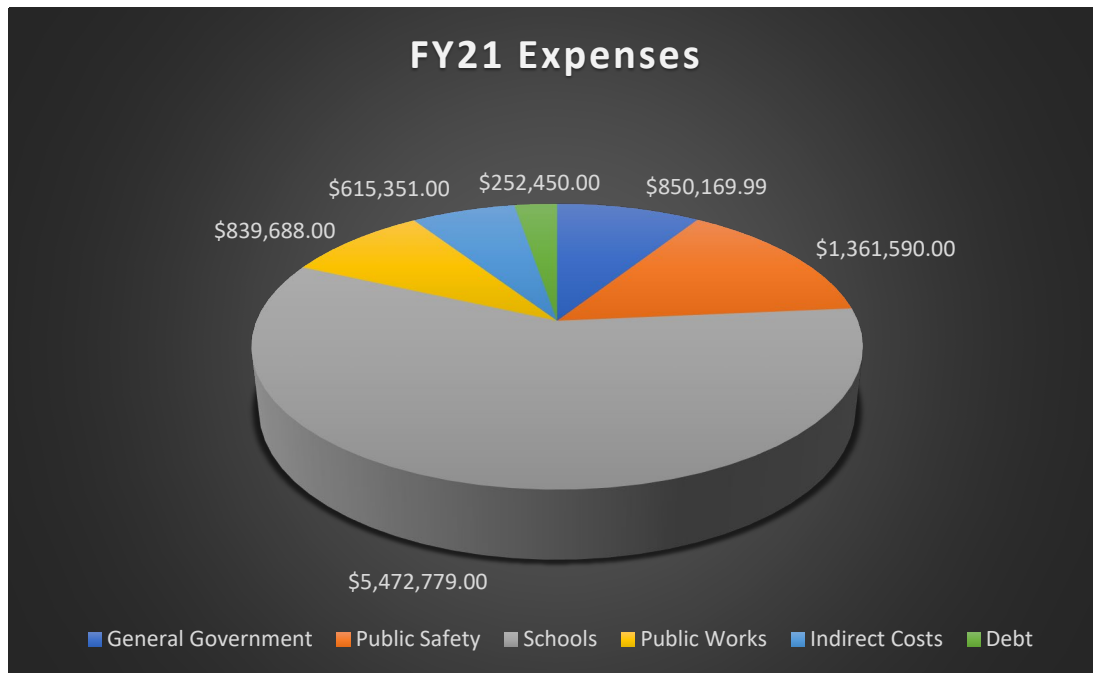
*Property Taxes* – There is an increase of 2.5% proposed for the property tax levy. This proposal recommends limiting excess levy capacity, but does not recommend exceeding the allowed 2.5% increase in property taxes. A larger driver of this proposal’s increased revenue projections is a preliminary 87% increase in new growth predictions. This new growth figure is buttressed by new construction and the completion of the Williamsville Road Solar Project.

*State Aid* – The Governor’s FY22 budget, released in January, includes \$625,975 in state aid for Hubbardston. This is a 2.60% increase from Hubbardston’s FY21 estimate. Although the state essentially level-funded state aid in the Governor’s budget, Hubbardston received additional library aid money in the state’s final FY21 budget. While the town is highly dependent on state aid to keep up with expense costs, a level-funded state aid figure is better than dire predictions about plummeting state aid due to COVID-19.

*Local Revenues* – Local revenues are projected at \$1,295,450 for FY22. This is a 1.35% increase from FY21 estimates. The Town Administrator, the Select Board and the Finance Committee adjusted the five-year averages based on the impacts of COVID-19; however, revenue performance in FY21 has seen increases in building permits and increases in excise tax commitments. While COVID-19 continues to be a factor in revenue estimation, revenue loss projections can be less conservative in FY22 than they were in FY21.

*Free Cash* – This proposal recommends removing free cash from the operating budget. Including free cash for operating purposes was necessary for many years in Hubbardston to maintain services; however, careful attention to revenue and expenditure has removed this need for the time being and aligns Hubbardston’s budget with municipal finance best practices.

## Expenditures



## Summary

New expenditures are limited in FY22 based on reductions in available revenue and the instability of the current economy. However, this proposal invests additional money to help increase resident services capacity. These investments include meeting all educational obligations, increased funding for continued wage parity efforts, increased public safety hours and increased town hall service hours. The total increase from FY21 to FY22 is \$244,601, offset by cost-saving measures and a reduction in the Monty Tech assessment.

## Expenditure Highlights

The following listing presents the largest expenditures in this proposed budget and the percentage of budget the expense type represents. This allows Town Officials to see more directly how proposed budget increases are allocated.

QRSD Assessment	\$	171,259	70.02%
WRRS Assessment	\$	50,824	20.78%
Union Raises	\$	41,491	16.96%
Non-Union Raises	\$	36,166	14.79%
Information Technology	\$	6,000	2.45%

It is important to note that these expense increases total more than the \$244,600 budget increase. This is possible through expense cost savings like the decreased Monty Tech assessment and lowered debt.

## **Town Departments**

The FY22 Budget for town departments totals \$3,147,862. This is a \$96,414 or 3.06% increase over FY21. This total includes addressing public safety needs, four new employment contracts and a .25 FTE increase for town hall to help with Finance and Human Resources. The proposal also includes annual increases for all employees. Finally, the FY22 town department proposals include additional money to support town-wide software upgrades. Town department expenses make up 32.67% of this FY22 budget proposal.

## **School Departments**

This proposed budget recommends \$5,570,285 for Hubbardston schools. This includes QRSD debt. This is a 1.75% increase over the FY21 budget. The recommendation for the QRSD assessment is an increase of \$171,259 or 3.39%. This accounts for 70% of all new FY22 revenue. Early estimates from the Monty Tech assessment indicate a reduction of \$70,000 of 14.9%. The Monty Tech reduction is based on declining enrollment for Hubbardston residents.

## **Insurance and Indirect Costs**

The sum of \$673,116 is recommended for insurance and indirect costs in FY22. This recommendation is a 8.58% increase over the FY21 budget. While indirect costs like town health general insurance remained relatively flat, the Worcester Regional Retirement Assessment increased by 15.42% or \$50,824.

## **Debt Service**

The sum of \$245,365 is recommended for debt service in FY22. This is 2.89% decrease from last year's spending and represents 2.55% of the total operating budget. This meets the financial policy of 2-5% annual debt service expenditure. The total debt service for the town represents 2.82% of the operating budget when school debt is included.

## **Capital Improvement Program**

Capital expenditures recommended in this proposal for FY22 total \$477,550. This includes \$282,550 in existing school and town debt and \$193,000 in pay-as-you-go expenditures. This year's capital budget aligns with the newly completed [FY22-26 Capital Improvement Plan](#) and is a consensus of department requests by priority. A summary of proposed capital expenditures can be found in the capital budget section of this document (page 22).

## **Warrant Articles**

This proposed budget recommends voters approve two warrants articles for the FY22 budget totaling \$30,000. These articles include important measures designed to invest in Hubbardston's future.

Town Center Right of Way Acquisition Costs	\$15,000
Stabilization Savings	\$15,000



## Employees by Department

An important consideration in any budget is employee count totals. Understanding how a proposed budget impacts employee levels is important since government is a “people business.” The following chart represents full-time employee equivalents (FTE) by department and recommended changes to those totals. This information informs decision makers and residents about the budget’s largest driver of long-term cost growth.

Department	FY21 FTEs	Employees	FY22 FTEs	Employees	FY22 Change	Notes
Executive	2.00	3	2.00	3	0.00	
Accountant	0	1	0.57	1	0.57	Removed Contract
Assessors	0.34	1	0.00	0	-0.34	Added Contract
Treasurer	1.49	2	1.97	2	0.48	Added Hours
Town Clerk	0.94	1	0.94	1	0.00	
Health/ConCom	0.49	1	0.00	0	-0.49	Combined Land Use
Land Use	0	0	1.00	1	1.00	Created Land Use
COA	0.43	1	0.43	1	0.00	
Library	1.17	4	1.17	3	0.00	
Planning	0.46	1	0.00	0	-0.46	Combined Land Use
Building	0.51	1	0.00	0	-0.51	Combined Land Use
DPW	6.46	7	6.46	7	0.00	
Police	6.46	7	6.46	7	0.00	
Fire	5	5	5.00	5	0.00	
<b>Total</b>	<b>25.74</b>	<b>35</b>	<b>26</b>	<b>31</b>	<b>0.26</b>	

\* Town Hall Staff FTE = 35 hours weekly

\* Public safety FTE = 40 hours weekly





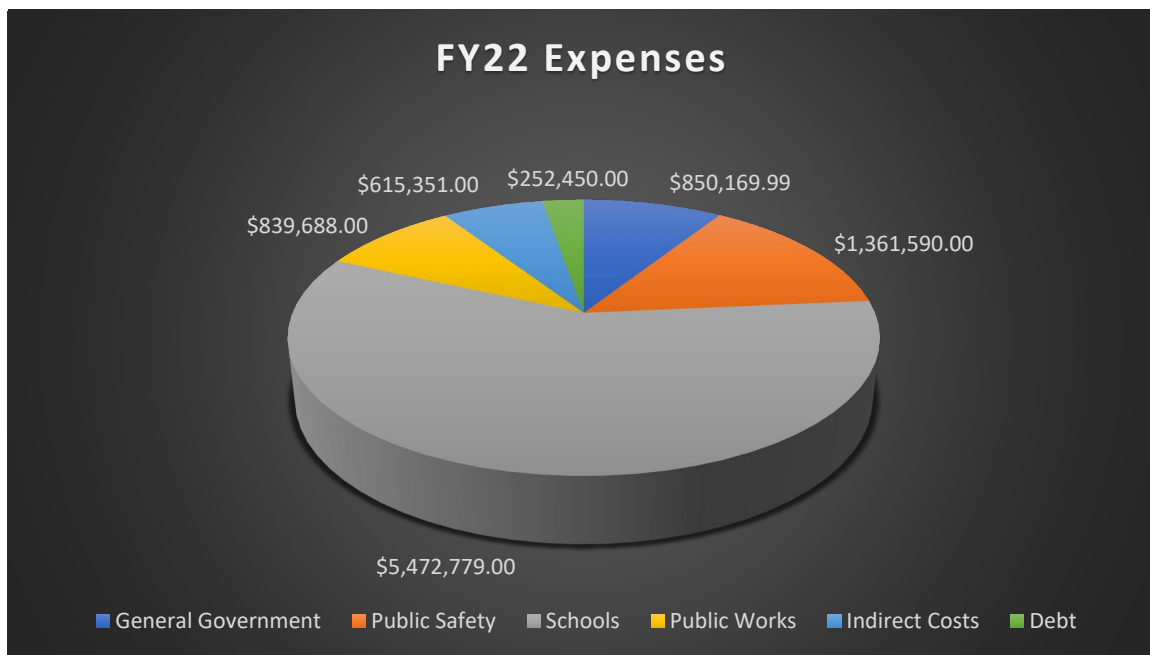
## Employees by Department

Much of Hubbardston's employee coverage comes from non-standard part-time, season, stipend, on-call, per-diem or volunteer workers. The chart below identifies these employees by department and funding source.

Projected FY22 - Contract, Stipend, Seasonal, On-Call Employees			
Department		Employees	Funding Source
Police		4 (Reserve)	Police Budget
Fire		8 (On Call)	Fire Budget
Fire		1 (Per Diem)	Fire Budget
Senior Workoff		8	Overlay
Election Worker		12	Town Clerk Budget
Seasonal DPW		4	Operating Budget
MART		4	Revolving
Tree Warden		1	Stipend (OB)
Moderator		1	Stipend (OB)
Emergency Management		1	Stipend (OB)
EDC Coordinator		1	Stipend (OB)
Clock Winder		1	BOS Budget
Recycling		3	Revolving
Assessor		Contract	Assesor Budget
Assistant Assessor		Contract	Assesor Budget
Animal Control		Contract	ACO Budget
Veteran Service Officer		Contract	VSO Budget
Dispatch		Contract	Dispatch Budget



## Department Summaries



	FY21	FY22	Change	%Increase	% of Budget
General Government	\$ 850,170	\$ 875,827	\$ 25,657	2.93%	9.09%
Public Safety	\$ 1,361,590	\$ 1,411,135	\$ 49,545	3.51%	14.64%
Schools	\$ 5,472,779	\$ 5,570,285	\$ 97,506	1.75%	57.80%
Public Works	\$ 839,688	\$ 860,900	\$ 21,212	2.46%	8.93%
Indirect Costs	\$ 615,351	\$ 673,116	\$ 57,765	8.58%	6.98%
Debt	\$ 252,450	\$ 245,365	\$ (7,085)	-2.89%	2.55%
Total	\$ 9,392,028	\$ 9,636,628	\$ 244,600	2.54%	100.00%
Municipal Only	\$ 3,919,249	\$ 4,066,343	\$ 147,094	3.62%	42.20%

### General Government

This budget proposes a 2.93% increase in general government expenses. Budget highlights include growth control measures that focused increases on employees and necessary service enhancers.

*Employee Reorganization* – This year the Town Administrator shuffled staff to increase staff efficiencies. The town rescinded its inter-municipal agreement with Templeton and hired an in-house accountant. This cost-saving measure doubled the weekly accountant hours. Reorganization allowed for the separation of the Finance Assistant and Executive Assistant position. This budget proposes having a full-time employee assist the Finance Team and a part-time assistant to serve as Executive/HR Assistant. The town also expanded its contract with regional assessing to employ remote assistant assessing. And finally, the Town Administrator combined the Building, Health, Conservation and ZBA budgets into a new Land-Use Coordinator position. This position provides increased residential services and streamlines permitting for many projects.

*Town Administrator* – The Select Board agreed to a new three-year contract with the Town Administrator that placed the executive on the employee wage scale and added merit benefits.

*Town Clerk* – This proposed budget is greatly reduced due to an off election year that does not include a state or Presidential election.

*Information Technology* – Town officials committed to a new document management program that will increase employee efficiency, reduce time and errors in public information requests and provide residents with public-facing document retrieval. The project will scan more than 500,000 documents. Although the implementation is grant funded, the recurring annual cost will increase the IT budget.

<b>General Government</b>	<b>FY21</b>	<b>FY22</b>	<b>% Change</b>
Moderator	\$ 100	\$ 100	0.00%
Selectmen	\$ 86,221	\$ 69,313	-24.39%
Town Administrator	\$ 97,351	\$ 108,476	10.26%
Finance Committee	\$ 30,200	\$ 30,200	0.00%
Accountant	\$ 61,200	\$ 56,188	-8.92%
Assessor	\$ 94,092	\$ 83,872	-12.19%
Treasurer Collector	\$ 85,054	\$ 123,475	31.12%
Information Technology	\$ 70,000	\$ 76,000	7.89%
Town Clerk	\$ 64,688	\$ 57,513	-12.48%
Conservation Commission	\$ 500	\$ -	0.00%
Planning	\$ 2,079	\$ -	0.00%
Economic Development	\$ 4,000	\$ 4,000	0.00%
ZBA	\$ 1,000	\$ -	0.00%
Building and Maintenance	\$ 46,867	\$ 47,153	0.61%
Land Use	\$ 60,082	\$ 71,202	15.62%
Board of Health	\$ 500	\$ -	0.00%
Senior Center	\$ 20,585	\$ 21,052	2.22%
Veterans	\$ 39,850	\$ 39,850	0.00%
Library	\$ 82,801	\$ 84,433	1.93%
Recreation	\$ 2,500	\$ 2,500	0.00%
Agricultural Commission	\$ 300	\$ 300	0.00%
Historical Commission	\$ 200	\$ 200	0.00%

## Public Safety

This budget represents a 3.51% increase in public safety expenses. Budget highlights include continuing to add patrols to the police department budget, funding the first year of a new contract with the Police Union, funding additional stipends for call firefighter/paramedics and fully funding contractual and non-union pay increases. The Rutland Regional Emergency Communication Center continues to grow its budget annually with large increases for employees, health insurance and capital, resulting in large assessment increases for its member towns.

Public Safety	FY21	FY22	% Change
Police	\$ 670,908	\$ 694,197	3.35%
Fire	\$ 476,933	\$ 496,265	3.90%
Ambulance	\$ 72,138	\$ 72,533	0.54%
Dispatch	\$ 121,500	\$ 127,587	4.77%
Emergency Management	\$ 2,433	\$ 2,433	0.00%
Animal Control	\$ 17,678	\$ 18,120	2.44%

## Public Works

This budget represents a 2.46% increase in public works expenses. Budget highlights include fully funding the first year of a new union contract and funding non-union pay increases. This budget also meets all snow and ice removal obligations and provides additional funding for road work details and municipal fuel use. Detail and fuel line items have not increased in years despite the increased demand on the DPW budget from other departments.

Public Works	FY21	FY22	% Change
DPW	\$ 595,549	\$ 616,761	3.44%
Snow and Ice	\$ 231,439	\$ 231,439	0.00%
Street Lights	\$ 5,500	\$ 5,500	0.00%
Cemetery	\$ 1,300	\$ 1,300	0.00%
Tree Warden	\$ 5,900	\$ 5,900	0.00%

## Education

This proposed budget represents a 1.75% increase in education expenses. Budget highlights include funding the Quabbin Regional School District with a 3.39% assessment increase and a nearly 15% decrease in the Monty Tech assessment. The reduction in the Monty Tech assessment is based on a decline of 9 Hubbardston students. While this recommended budget devotes more than 70% of new FY22 revenue to the QRSD assessment, the first draft of the QRSD requests nearly an 8% increase or more than a \$388,000 budget increase. This ask would be more than all new revenue available to the town and would immediately trigger an override vote. This proposed budget, representing nearly 58% of the total operating budget, will be a major focal point for FY22 considering the impacts of COVID-19 on educational service delivery.

<b>Schools</b>	<b>FY21</b>	<b>FY22</b>	<b>% Change</b>
QRSD	\$ 4,879,933	\$ 5,051,192	3.39%
QRSD Debt	\$ 29,846	\$ 29,093	-2.59%
Monty Tech	\$ 563,000	\$ 490,000	-14.90%

### Indirect Costs

This proposed budget recommends a 8.58% increase in indirect costs. Assessments represent the largest drivers of this increase. The Worcester Regional Retirement System assessment is more than \$50,000, the largest increase since FY2016. This increase represents more than 20% of all new revenues. The Cherry Sheet assessment increase is driven by our investment in the MART service and the increase insurance assessment is based on rate increases estimated at 4-6%. The 2.91% increase in Medicare costs is related to proposed increase in FY22 salaries and wages.

<b>Indirect Costs</b>	<b>FY21</b>	<b>FY22</b>	<b>% Change</b>
Cherry Sheets	\$ 11,180	\$ 13,236	15.53%
WRRS	\$ 278,671	\$ 329,495	15.42%
Unemployment	\$ 15,000	\$ 15,000	0.00%
Health Insurance	\$ 160,000	\$ 160,000	0.00%
Medicare	\$ 29,500	\$ 30,385	2.91%
Liability Insurance	\$ 121,000	\$ 125,000	3.20%

### Debt

The town continues to reduce its overall debt, paying off long-term investments to include the 2013 roads project, the 2017 Fire Truck and the 2018 DPW Truck with Plow. This debt level represents 2.82% of the total operating budget when including school debt, well within the town's financial policy goals. The town will continue to shed debt for the next three years, allowing it to absorb permanent borrows for the Fire and DPW truck and ultimately, a larger scale project or budget reduction.

<b>Debt</b>	<b>FY21</b>	<b>FY22</b>	<b>% Change</b>
Short-Term Interest	\$ 2,000	\$ 2,000	0.00%
Long Term Debt Principal	\$ 230,000	\$ 230,000	0.00%
Long Term Debt Interest	\$ 20,450	\$ 13,365	-53.01%



## Capital Budget

The Capital Improvement Planning Committee improved the [FY22-26 Capital Plan](#) and continued the best practice of updating this plan annually. The following takes the CIPC recommendations and adds funding sources and school projects.

Town policy recommends a yearly 6% investment in capital. This number includes existing capital (debt), school capital (new projects and previous debt) and recommended purchases for the coming fiscal year. This proposed budget recommends a 4.85% expenditure in FY22, a total of \$467,458 to include \$193,000 in new purchases.

To fund the proposed FY22 Capital Plan, this budget allocates \$223,00 from unappropriated free cash in addition to operating budget allocations, grants and one-time fund sources like the Holden Hospital Account. The Holden Hospital account will assist with the purchase of a new Fire Department utility vehicle by injecting \$11,000 into the FY22 Capital Plan.

### FY22 Capital Plan

DEPT	ASSET	Project Title	FY2022
DPW	Facilities	DPW septic system replacement	\$ 1,500.00
DPW	Facilities	Exhaust Mitigation System (DPW)	\$ 26,000.00
CEM	Veh/Equip	Stihl Trimmer	\$ 500.00
FD	Veh/Equip	Firefighter Turnout Gear	\$ 17,000.00
FD	Veh/Equip	Utility Pick Up Truck	\$ 46,000.00
HCS	Facilities	Elevator Repair	\$ 50,000.00
HCS	Facilities	Cafeteria Equipment Cabinet	\$ 5,000.00
PD	Veh/Equip	Police Cruiser (cycle)	\$ 47,000.00
		<b>Total</b>	<b>\$ 193,000.00</b>

While the previous chart identifies expenditures included in the FY22 Budget, the town continues to work through its five-year capital plan to ensure proper allocation of town resources and a careful investment in maintaining town equipment, vehicles, buildings and services. The following chart places the FY22 expenditures into a five-year context.

FY22-26 Proposed Capital Plan								
Annual Expenditures								
DEPT	ASSET	Project Title	FY2022	FY2023	FY2024	FY2025	FY2026	Notes
DPW	Veh/Equip	Mini Excavator		\$ 45,000.00				Moved to FY23
DPW	Veh/Equip	Brush Mower				\$ 150,000.00		
DPW	Veh	Dump Truck with Plow			\$ 200,000.00			
DPW	Facilities	DPW septic system replacement	\$ 1,500.00				\$ 40,000.00	Study Added; Repair Moved
DPW	Roadways	Additional Road Repair		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	Removed FY22, Added FY26
DPW	Facilities	Exhaust Mitigation System (DPW)	\$ 26,000.00					
DPW	Facilities	DPW Garage Roof		\$ 100,000.00				
DPW	Veh/Equip	Ford F450 with Plow (Director)			\$ 60,000.00			
CEM	Veh/Equip	Backpack Blower		\$ 500.00				
CEM	Veh/Equip	Stihl Trimmer	\$ 500.00		\$ 500.00			
CEM	Veh/Equip	John Deere Z920M Mower				\$ 9,000.00		
FD	Veh/Equip	Firefighter Turnout Gear	\$ 17,000.00					
FD	Veh/Equip	Utility Pick Up Truck	\$ 46,000.00					Actual Price
FD	Veh/Equip	FD Portable Radios		\$ 10,000.00				New, Moved to FY23
FD	Facilities	Fire Station One Roof			\$ 28,000.00			
FD	Veh/Equip	Ambulance					\$ 300,000.00	New
FD	Veh/Equip	Fire Truck			\$ 550,000.00			Moved to FY24
HCS	Facilities	Elevator Repair	\$ 50,000.00					Added in TA budget
HCS	Veh/Equip	Cafeteria Equipment	\$ 5,000.00					Added in TA budget
LIB	Facilities	Windows Replacement			\$ 32,000.00			
LIB	Facilities	Basement Flooring Replacement		\$ 20,000.00				
LIB	Facilities	Repairing Library Foundation		\$ 20,000.00				New
LIB	Facilities	Architect Assessment for Library				\$ 42,000.00		
PD	Veh/Equip	Police Cruiser (cycle)	\$ 47,000.00		\$ 55,000.00	\$ 57,500.00		Actual Price
Parks	Facilities	Curtis Field Basketball Court		\$ 8,000.00				Moved from FY2022
Parks	Facilities	Skate Park Renovation			\$ 20,000.00			Added to '24
Parks	Facilities	Curtis Field Walking Track			\$ 50,000.00			Moved from FY2022
TA	IT	Town Office IT Replacements					\$ 15,000.00	Cyclical Replacement
			\$ 193,000.00	\$ 303,500.00	\$ 1,095,500.00	\$ 358,500.00	\$ 455,000.00	

Given the town's resource limitations, Town Officials continue to aggressively seek outside funding for major capital improvement projects to include roads, bridges and other important infrastructure. The following outlines the remainder of the five-year capital plan not impacting the FY22 Operating Budget or Town Reserves.

FY22-26 Proposed Capital Plan								
Multi-Year or Alternative Funding Source Projects								
DEPT	ASSET	Project Title	FY2022	FY2023	FY2024	FY2025	FY2026	Notes
DPW	Road	Culvert Replacement		\$ 100,000.00				Seeking grant funding (MVP, DOER)
DPW	Road	Chapter 90 Road Repair	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	Annual Chapter 90 Estimate
DPW	Road	Reconstruct Lombard Road			\$ 1,000,000.00			Reapply for MassWorks STRAP
DPW	Bridge	Williamsville Road Bridge	\$ 884,240.00					STIP - Moved up one year
LIB	Facilities	Boiler Replacement		\$ 60,000.00				Green Communities
VAR	Facilities	Lighting Upgrades	\$ 25,000.00					Green Communities
VAR	Facilities	Weatherization Upgrades	\$ 98,000.00					Green Communities
HCS	Facilities	Outside Air Reset Controls	\$ 8,000.00					Green Communities
TCC	Road	Town Center Project		\$ 5,500,000.00				Calendar Year 22
TCC	Road	Williamsville Sidewalk				\$ 150,000.00		Complete Streets funding
TCC	Road	Brigham Street Design		\$ 25,000.00				Capital/Grant
TCC	Road	Brigham Street Reconstruction				\$ 1,000,000.00		STIP
TCC	Road	High Street Design	\$ 25,000.00		\$ 175,000.00			FY21 Funds
TCC	Road	High Street Reconstruction		\$ 1,000,000.00				STIP/MassWorks
TCC	Road	Pedestrian Lighting on Main St			\$ 50,000.00	\$ 50,000.00	\$ 25,000.00	Complete Streets funding
			\$ 1,390,240.00	\$ 7,035,000.00	\$ 1,575,000.00	\$ 1,550,000.00	\$ 375,000.00	





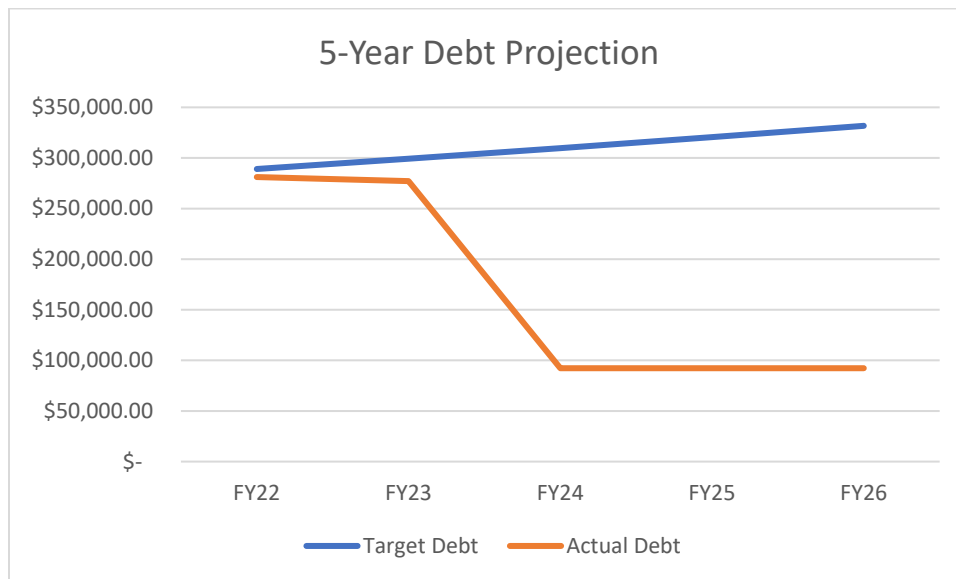
## Debt Service

Town policy requires responsibly addressing capital needs and providing flexibility in current and future operating budgets by maintaining debt. This budget recommends a total debt service of \$281,143 or 2.92% of the total operating budget. This falls within the town's debt management policy (2-5% annually). This recommended figure includes focused municipal expenditure, fully funding the school capital request and limiting and school capital and includes the continued funding of the new fire truck and plow truck appropriated in FY18.

<b>Town of Hubbardston</b>						
<b>Outstanding Debt</b>						
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>	<b>FY2026</b>	
Short Term Debt	\$ 2,000.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
<b>Municipal Purchases</b>						
Road Project (3/25/15)	\$ 165,000.00	\$ 165,000.00				
\$1.3 million	\$ 9,900.00	\$ 4,950.00				
Dump Truck (3/25/15)	\$ 15,000.00	\$ 15,000.00				
\$135K	\$ 900.00	\$ 450.00				
DPW/Fire Truck (6/18)(6/17)	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
\$600k	\$ 9,250.00	\$ 9,250.00	\$ 9,250.00	\$ 9,250.00	\$ 9,250.00	
<b>School Debt</b>						
Green Repair	\$ 29,093.32	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
<b>Total General Fund Debt</b>	<b>\$ 281,143.32</b>	<b>\$ 277,150.00</b>	<b>\$ 92,250.00</b>	<b>\$ 92,250.00</b>	<b>\$ 92,250.00</b>	
Percent of Budget	2.92%	2.78%	0.89%	0.86%	0.83%	
<b>CPA</b>						
Library Roof	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00			
\$100k	\$ 1,458.00	\$ 972.00	\$ 486.00			
Rainbow's End Playground	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
\$150k	\$ 2,187.00	\$ 2,187.00	\$ 2,187.00	\$ 2,187.00	\$ 2,187.00	
<b>CPA Total Debt</b>	<b>\$ 53,645.00</b>	<b>\$ 53,159.00</b>	<b>\$ 52,673.00</b>	<b>\$ 32,187.00</b>	<b>\$ 32,187.00</b>	

The FY22 recommendation is less than the FY21 approved debt service because of falling interest rates. This trend will continue in FY23 as existing projects reach financial maturity. A decision point exists in FY24. More than \$180,000 in existing debt will expire, dropping the town's debt service down to a fraction of its current total. Although the temptation would exist to use this expiring debt to address the town's long-term budget deficit, there is also a need to continue addressing the town's failing infrastructure and aging capital. The CIPC, in December, recommended to the Select Board that the expiring debt be used to fund larger capital projects like the upcoming fire truck and ambulance purchases. This would take pressure off the Capital Plan and continue town debt service at the current 3% rate. Another option or a concurrent option based on the expiring debt total is to fund large infrastructure projects like Lombard Road or renovating the Slade Building (assuming a public safety building is first authorized).

My recommendation to Town Officials is to carefully plan the purchase of the fire truck and ambulance, approximately \$900,000 in costs, to time with the construction of a new public safety building (debt exclusion vote). This should leave enough room in the town's debt service budget to either reduce the overall budget, or attempt to borrow for longer-term issues like town office space or badly needed road repair.





## Town Reserves

Town [Financial Management Policies](#) published in 2018 identified an emphasis on financial reserves to help the Town stabilize finances and maintain operations during difficult economic periods. Additionally, strong reserve policies allow town leaders to plan for long-term sustainability by directing resources with a 5-10-year projection. This strategy bore fruit in 2020 with the COVID-19 pandemic. FY21 revenue took a large hit in the spring of 2020, leaving a potential gap to fill. Estimates about federal and state funding also were dire, forcing town officials to lean on reserves as a potential stop-gap for widespread service cuts. Ultimately, the pandemic did not obliterate revenue as predicted, but the exercise demonstrated the importance of maintaining policy driven reserve totals.

This proposed budget is recommending adding \$15,000 to the town's stabilization fund for use in future budget cycles. While this does not equal the amount needed to ensure the town meets all financial policy goals, it does help keep pace with budget inflation and balances the need to save with the need to fund services and capital.

The following is a snapshot of the town's financial reserves based on this proposed Budget.

	FY18	FY19	FY20	FY22
<b>Operating Budget</b>	\$ 8,712,866	\$ 9,023,955	\$ 9,393,345	<b>\$ 9,636,628</b>
<b>Stabilization (5%)</b>	\$ 431,685	\$ 390,950	\$ 390,950	<b>\$ 440,375</b>
	4.95%	4.33%	4.16%	<b>4.57%</b>
<b>Capital Stabilization (1%)</b>	\$ 135,229	\$ 158,190	\$ 100,000	<b>\$ 57,950</b>
	1.55%	1.75%	1.06%	<b>0.60%</b>
<b>Remaining OB Free Cash (1%)</b>	\$ 100,000	\$ 100,000	\$ 100,000	<b>\$ 100,000</b>
	1.15%	1.11%	1.06%	<b>1.04%</b>
<b>Road Stabilization</b>	\$ -	\$ -	\$ -	<b>\$ -</b>
	0.00%	0.00%	0.00%	<b>0.00%</b>
	\$ 666,914	\$ 649,140	\$ 590,950	<b>\$ 598,325</b>
<i>8% target</i>	7.65%	7.19%	6.29%	<b>6.21%</b>

Town policy aims for a total reserve of 8-10% at the end of budget season. This includes a healthy stabilization account, a healthy capital stabilization account and remaining free cash to support budget unknowns or future operating budget needs. At 6.21% in a pandemic, the Hubbardston reserve funds are in good shape and should provide budget protection and resilience for FY23 and beyond.

Future goals should include fully funding the town's reserve targets. This would require \$100,000 for the stabilization fund and \$50,000 for the capital stabilization fund. If the town continues to annually generate Free Cash totals equating to 5% of the operating budget, these investments will allow for additional free cash generation to support long-term infrastructure needs like road repair and building maintenance. Removing Free Cash from the operating budget was a first milestone in this process. Now Town Officials should look to target long-term problems with remaining resources.



## Updated Financial Forecast

This year's budget is balanced based on several factors. First, new growth revenue is driving the ability to meet expense growth. Second, Town Officials continue to control budget growth through goals focusing on impactful investments. And third, Hubbardston received a second straight year of reduced assessment from Monty Tech, allowing for additional investment in the QRSD and town offices.

However, the Town continues to see a structural deficit moving forward, even with this growth-limiting budget proposal. Town residents can still expect deficits ranging from \$199k to \$900k over the next five years. Revenues must continue to beat projections and assessments must continue to beat five-year averages to maintain balance in the next five years. Without these contingencies, Hubbardston will need an operation override or a massive cut to municipal services.

Still, this budget presents some optimism that budget control and goal-based budgeting is working. This proposal does not include one-time revenues like Free Cash to fund the budget and last year's financial forecast ranged budget deficits from \$300k to \$1.3 million.

TOWN OF HUBBARDSTON					
FINANCIAL FORECAST FY2023 - 2027					
Property Tax	FY2023	FY2024	FY2025	FY2026	FY2027
Prior Year Levy Limit	7,660,204	7,881,709	8,108,752	8,341,471	8,580,007
2 1/2% Increase	191,505	197,043	202,719	208,537	214,500
New Growth	30,000	30,000	30,000	30,000	30,000
Capital Exclusion	-	-	-	-	-
Debt Exclusions/Overlay	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
<b>Total</b>	<b>7,816,709</b>	<b>8,043,752</b>	<b>8,276,471</b>	<b>8,515,007</b>	<b>8,759,508</b>
Revenue	FY2023	FY2024	FY2025	FY2026	FY2027
	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>	<i>Forecast</i>
Taxes	\$ 7,816,709	\$ 8,043,752	\$ 8,276,471	\$ 8,515,007	\$ 8,759,508
State Aid	\$ 638,495	\$ 651,180	\$ 664,119	\$ 677,315	\$ 690,774
Local Receipts	\$ 1,308,405	\$ 1,330,452	\$ 1,357,061	\$ 1,384,202	\$ 1,411,886
Free Cash/Other Available funds					
<b>Total:</b>	<b>\$ 9,763,608</b>	<b>\$ 10,025,384</b>	<b>\$ 10,297,650</b>	<b>\$ 10,576,524</b>	<b>\$ 10,862,168</b>
	FY2022	FY2023	FY2024	FY2025	FY2026
Revenue	9,763,608	10,025,384	10,297,650	10,576,524	10,862,168
Expense	9,963,177	10,377,508	10,842,558	11,284,344	11,756,974
	(199,569)	(352,124)	(544,908)	(707,819)	(894,806)



## What's Next?

This proposed budget is balanced and maintains moderate resilience. The FY22 Town Administrator's budget meets Select Board and Finance Committee budget goals, invests in employee retention and removes one-time revenues from the operating budget. It is also derived from solid estimates and known costs, meaning there is not much expectation for change. The primary concern with this proposed budget is the first assessment figure for the QRSD. Early assessment estimates resulting from the QRSD's first budget proposal would put Hubbardston's assessment increase near 8% or more than \$350k. This is more than all of the new revenue available from FY22 and would explode the five-year budget deficit to more than \$1.5 million.

If the QRSD exceeds the assessment expectation found in this budget, the following recommendations will be made to town officials in priority order:

- 1.) Adjust revenue projections (would no longer align with goals)
- 2.) Inject one-time revenues
- 3.) Consider an operational override
- 4.) Reduce capital plan and consider additional free cash usage

Additionally, it should be noted that in previous years, new growth and local aid numbers saw marginal increases as we approached Town Meeting. While not guaranteed, that knowledge does give this budget more resilience. There are no recommendations for further expenditure even with potential revenue increases. This is due to shortfalls identified in the financial forecast and the likelihood of more funds needed for the QRSD assessment. Any potential revenue increases or expense decreases should be allocated in the following order.

- 1.) Fund town reserves
- 2.) Fund additional capital projects

Revenue Source	FY21 Final Budget	FY22 Budget	Comments
Property Taxes	\$ 7,273,006	\$ 7,473,369	FY21 Tax Levy
Prop 2 1/2 Increase	\$ 181,825	\$ 186,834	2.5% Increase
Add New Growth	\$ 14,500	\$ 120,000	Estimate
Overlay Reserve	\$ (65,000)	\$ (65,000)	
<b>Net Property Tax Revenue</b>	<b>\$ 7,404,331</b>	<b>\$ 7,715,203</b>	
Capital Offset (Free Cash)	\$ 100,000	\$ -	
Total Receipts	\$ 609,706	\$ 625,975	Governor's Budget
<b>Projected Local Aid</b>	<b>\$ 609,706</b>	<b>\$ 625,975</b>	
<b>Projected Local Receipts</b>	<b>\$ 1,277,991</b>	<b>\$ 1,295,450</b>	Lookback Average
<b>Total Operating Revenues</b>	<b>\$ 9,392,028</b>	<b>\$ 9,636,628</b>	\$ 244,600.23
<b>FY 2020 Budget</b>	<b>\$ 9,392,028</b>	<b>\$ 9,636,628</b>	\$ 244,600.08
<b>Operating Surplus/(Shortfall)</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Capital Budget Sources</b>			
Unappropriated Free Cash		\$ 312,052	
Holden Hospital Account		\$ 11,000	
<b>Free Cash Uses</b>			
Operating Budget		\$ -	
Capital		\$ 193,000	
Warrant Articles		\$ 30,000	
<b>Sub Total Capital/Warrants</b>	<b>\$ -</b>	<b>\$ 223,000</b>	
<b>Net Available Free Cash</b>	<b>\$ -</b>	<b>\$ 100,052</b>	

			FY21	Department	Administrator	Notes	% Change
<b>Moderator - 114</b>							
5100	Personnel						
	Stipend	\$	100	\$	100	\$	100
	<b>Total</b>	\$	<b>100</b>	\$	<b>100</b>	\$	<b>100</b>
<b>Selectmen - 122</b>							
5100	Personnel						
	Executive Assistant	\$	36,171	\$	19,076	\$	19,263
						Now part-time, E3	-87.78%
5110	Employee Support						
	Expenses	\$	800	\$	800	\$	800
5200	Services						
	Binding of Records	\$	250	\$	250	\$	250
	Advertising	\$	1,500	\$	1,500	\$	1,500
	Legal	\$	40,000	\$	40,000	\$	40,000
	Town Clock Maintenance	\$	1,000	\$	1,000	\$	1,000
5400	Supplies						
	Warrant Mailings	\$	1,000	\$	1,000	\$	1,000
	Office Supplies	\$	3,500	\$	3,500	\$	3,500
	Town Report	\$	500	\$	500	\$	500
	Memorial Day	\$	1,500	\$	1,500	\$	1,500
	<b>Total</b>	\$	<b>86,221</b>	\$	<b>69,126</b>	\$	<b>69,313</b>
							<b>-24.39%</b>
<b>Town Admin - 129</b>							
5100	Personnel						
	Salary	\$	93,251	\$	99,431	\$	100,370
	Merit					\$	1,506
							New Contract (N-4) New Benefit
5110	Employee Support						
	Cell Phone Stipend	\$	600	\$	600	\$	600
	Disability Insurance			\$	2,500	\$	2,500
	Expenses	\$	3,500	\$	3,500	\$	3,500
	<b>Total</b>	\$	<b>97,351</b>	\$	<b>106,031</b>	\$	<b>108,476</b>
							<b>10.26%</b>
<b>Finance Committee - 131</b>							
5110	Employee Support						
	FC Expenses	\$	200	\$	200	\$	200
5700	Other						
	FC Reserve Fund	\$	30,000	\$	30,000	\$	30,000
	<b>Total</b>	\$	<b>30,200</b>	\$	<b>30,200</b>	\$	<b>30,200</b>
							<b>0.00%</b>
<b>Accountant - 135</b>							
5200	Services						
	Accountant Services	\$	42,000	\$	36,133	\$	36,488
						Removed IMA - J8	-15.11%



	Annual Audit	\$	19,000	\$	19,000	\$	19,500	Contractual	2.56%
5400	Supplies								
	Accountant Expense	\$	200	\$	200	\$	200		0.00%
	<b>Total</b>	<b>\$</b>	<b>61,200</b>	<b>\$</b>	<b>55,333</b>	<b>\$</b>	<b>56,188</b>		<b>-8.92%</b>

**Assessor - 141**

5100	Personnel								
	Assessing Assistant	\$	26,520	\$	-	\$	-	Combined employee	0.00%
5110	Employee Support								
	Expenses (Association Dues)	\$	272	\$	272	\$	272		0.00%
5200	Services								
	Assessing Services	\$	66,800	\$	68,500	\$	68,500	Contractual	2.48%
	Assistant Assessing Services	\$	-	\$	15,100	\$	15,100	Added contract	
5400	Supplies								
	Expenses (postage and supplies)	\$	500	\$	-	\$	-		0.00%
	<b>Total</b>	<b>\$</b>	<b>94,092</b>	<b>\$</b>	<b>83,872</b>	<b>\$</b>	<b>83,872</b>		<b>-12.19%</b>

**Treasurer Collector - 149**

5100	Personnel								
	Salary	\$	64,494	\$	65,790	\$	66,430	J10	2.91%
	Certification	\$	1,000	\$	1,000	\$	1,000		0.00%
	Finance Assistant	\$	-	\$	36,170	\$	36,525	E3	
5110	Employee Support								
	Expenses (Dues and Workshops)	\$	610	\$	370	\$	370		-64.86%
5200	Services								
	Payroll Services	\$	3,000	\$	3,000	\$	3,000		0.00%
	Expenses (Veri and Bank Fees)	\$	3,950	\$	4,150	\$	4,150		4.82%
5400	Supplies								
	Expenses (postage and supplies)	\$	7,000	\$	7,000	\$	7,000		0.00%
5700	Other								
	Tax Title	\$	5,000	\$	5,000	\$	5,000		0.00%
	<b>Total</b>	<b>\$</b>	<b>85,054</b>	<b>\$</b>	<b>122,481</b>	<b>\$</b>	<b>123,475</b>		<b>31.12%</b>

**IT - 155**

5200	Services								
	IT Maintenance	\$	64,000	\$	64,000	\$	70,000		8.57%
	Copier	\$	3,000	\$	3,000	\$	3,000		0.00%
	Web site	\$	3,000	\$	3,000	\$	3,000		0.00%
	<b>Total</b>	<b>\$</b>	<b>70,000</b>	<b>\$</b>	<b>70,000</b>	<b>\$</b>	<b>76,000</b>		<b>7.89%</b>

**Town Clerk - 161**

5100 Personnel

	Town Clerk Salary	\$	45,460	\$	46,372	\$	46,803	H4	2.87%
	Assistant TC								
	Election Wages	\$	5,763	\$	1,900	\$	1,900		-203.32%
	Board of Registrar Wages								
5110	<b>Employee Support</b>								
	Expenses (Conf, Dues, Mile)	\$	1,295	\$	965	\$	965		-34.20%
5200	<b>Services</b>								
	Expenses (Binding, Safe Deposit)	\$	645	\$	645	\$	645		0.00%
5400	<b>Supplies</b>								
	Expenses (postage and supplies)								
	Election Expenses	\$	11,525	\$	7,200	\$	7,200		-60.07%
	<b>Total</b>	<b>\$</b>	<b>64,688</b>	<b>\$</b>	<b>57,082</b>	<b>\$</b>	<b>57,513</b>		<b>-12.48%</b>

**Conserv Commission - 171**

Changed to Land Use

5400	<b>Supplies</b>								
	Expenses	\$	500	\$	-	\$	-		0.00%
	<b>Total</b>	<b>\$</b>	<b>500</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>0.00%</b>

**Planning - 175**

Changed to Land Use

5100	<b>Personnel</b>								
	Assistant	\$	-	\$	-	\$	-		
	EDC	\$	-	\$	-	\$	-		
5200	<b>Services</b>								
	Montachusett Assessment	\$	1,579	\$	-	\$	-		0.00%
	Expenses	\$	500	\$	-	\$	-		0.00%
	<b>Total</b>	<b>\$</b>	<b>2,079</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>0.00%</b>

**Economic Development - 182**

5100	<b>Personnel</b>								
	Coordinator Stipend	\$	1,000	\$	1,000	\$	1,000		
5200	<b>Services</b>								
	QC Website	\$	1,000	\$	1,000	\$	1,000		0.00%
	Local Advertising	\$	1,000	\$	1,000	\$	1,000		0.00%
	Sign Maintenance	\$	1,000	\$	1,000	\$	1,000		0.00%
	<b>Total</b>	<b>\$</b>	<b>4,000</b>	<b>\$</b>	<b>4,000</b>	<b>\$</b>	<b>4,000</b>		<b>0.00%</b>

**Zoning Board of Appeals - 176**

Changed to Land Use

5100	<b>Personnel</b>								
	Assistant Stipend	\$	500	\$	-	\$	-		0.00%
5400	<b>Supplies</b>								
	Expenses	\$	500	\$	-	\$	-		0.00%
	<b>Total</b>	<b>\$</b>	<b>1,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>0.00%</b>

**Building and Maintenance - 192**

5100 Personnel							
Custodian	\$	9,367	\$	9,553	\$	9,653	B3 2.97%
5200 Services							
Utilities and Maintenance	\$	31,000	\$	31,000	\$	31,000	0.00%
Phone	\$	6,500	\$	6,500	\$	6,500	0.00%
<b>Total</b>	<b>\$</b>	<b>46,867</b>	<b>\$</b>	<b>47,053</b>	<b>\$</b>	<b>47,153</b>	<b>0.61%</b>

**Police - 210**

5100 Personnel							
Police Chief Salary	\$	105,737	\$	107,852	\$	108,909	New Contract 2.91%
Police Wages	\$	483,271	\$	483,271	\$	503,271	Contractual 3.97%
Police Assistant	\$	15,745	\$	16,062	\$	16,212	C3 2.88%
5110 Employee Support							
Stipends and Allowances	\$	42,950		\$		-	
Education Benefits			\$	14,600	\$	14,600	
Longevity			\$	13,900	\$	13,900	
Clothing Allowance			\$	10,800	\$	10,800	
Cell Phone			\$	3,300	\$	3,300	
Association Membership			\$	1,500	\$	1,550	
Mileage	\$	305	\$	305	\$	305	3.39%
5200 Services							
Services	\$	11,850					
Equipment Maintenance			\$	2,850	\$	2,850	
Vehicle Maintenance			\$	4,000	\$	4,000	
Training Expenses			\$	1,500	\$	1,500	
Firearm Services			\$	1,800	\$	1,800	
Legal			\$	150	\$	150	-15.05%
5400 Supplies							
Supplies	\$	11,050	\$	11,050	\$	11,050	0.00%
<b>Total</b>	<b>\$</b>	<b>670,908</b>	<b>\$</b>	<b>672,940</b>	<b>\$</b>	<b>694,197</b>	<b>3.35%</b>

**Fire - 220**

5100 Personnel							
Fire Chief Salary	\$	84,774	\$	86,464	\$	87,278	M4 2.87%
Fire Wages	\$	267,067	\$	279,895	\$	279,895	Contractual 4.58%
Stipends, Overtime, Wages							
Fire Call Wages	\$	69,392	\$	74,392	\$	74,392	6.72%
Train, Weekend, Call, Vaca, Hol, EMS							
5110 Employee Support							
Equipment (Protective Clothing)	\$	2,500	\$	2,500	\$	2,500	0.00%

5200	Services							
	Vehicle Maintenance	\$	20,000	\$	20,000	\$	20,000	0.00%
	Build Maint (Electric)	\$	1,000	\$	1,000	\$	1,000	0.00%
5400	Supplies							
	Build Maint (Building and Heat)	\$	15,200	\$	15,200	\$	15,200	0.00%
	Equipment (Hose, Turnout Gear)	\$	8,000	\$	8,000	\$	8,000	0.00%
5700	Other							
	Equipment (Old Outlay)	\$	9,000	\$	8,000	\$	8,000	-12.50%
	Total	\$	476,933	\$	495,451	\$	496,265	3.90%

**Ambulance - 231**

5200	<b>Services</b>							
	Ambulance Lease	\$	19,738	\$	20,133	\$	20,133	1.96%
	Ambulance Pro Service	\$	26,900	\$	26,900	\$	26,900	0.00%
5400	<b>Supplies</b>							
	Ambulance Pro Service	\$	2,500	\$	2,500	\$	2,500	0.00%
	Medical Supplies	\$	13,500	\$	13,500	\$	13,500	0.00%
5700	<b>Other</b>							
	Medical Supplies (New)	\$	9,500	\$	9,500	\$	9,500	0.00%
	<b>Total</b>	\$	<b>72,138</b>	\$	<b>72,533</b>	\$	<b>72,533</b>	<b>0.54%</b>

**Land Use - 241**

5100	Personnel								
	Building Assistant	\$	32,832	\$	-	\$	-	Combined position	0.00%
	Land Use Coordinator			\$	39,792	\$	40,176	Combined position (F2)	0.95%
5200	Employee Support								
	Continuing Ed for Inspectors	\$	-	\$	500	\$	500		0.00%
5200	Services								
	Regional Building Services	\$	26,750	\$	27,400	\$	27,400		2.37%
	Montachusett Assessment	\$	-	\$	1,579	\$	1,626	Actual assessment	2.91%
5400	Supplies								
	Land Use Supplies	\$	500	\$	1,500	\$	1,500		66.67%
	Total	\$	60,082	\$	70,771	\$	71,202		15.62%

**Emergency Management - 291**

5100	<b>Personnel</b>								
	Emergency Planning Director	\$	1,100	\$	1,100	\$	1,100		0.00%
5200	<b>Employee Support</b>								
	CERT support	\$	500	\$	500	\$	500		0.00%
5400	<b>Supplies</b>								
	Emergency Planning Expenses	\$	833	\$	833	\$	833		0.00%
	<b>Total</b>	\$	<b>2,433</b>	\$	<b>2,433</b>	\$	<b>2,433</b>		<b>0.00%</b>

**Animal Control - 292**

## 5200 Services

Regional Animal Control	\$	17,678	\$	18,120	\$	18,120	Contractual	2.44%
<b>Total</b>	<b>\$</b>	<b>17,678</b>	<b>\$</b>	<b>18,120</b>	<b>\$</b>	<b>18,120</b>		<b>2.44%</b>

**Tree Warden - 294**

## 5100 Personnel

Tree Warden Wages	\$	1,900	\$	1,900	\$	1,900		0.00%
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## 5200 Services

Outside Tree Services	\$	4,000	\$	4,000	\$	4,000		0.00%
<b>Total</b>	<b>\$</b>	<b>5,900</b>	<b>\$</b>	<b>5,900</b>	<b>\$</b>	<b>5,900</b>		<b>0.00%</b>

**Dispatch - 299**

## 5200 Services

Rutland Regional	\$	121,500	\$	127,575	\$	127,587		4.77%
<b>Total</b>	<b>\$</b>	<b>121,500</b>	<b>\$</b>	<b>127,575</b>	<b>\$</b>	<b>127,587</b>		<b>4.77%</b>

**School - 300**

## 5700 Other

Quabbin Regional	\$	4,879,933	\$	5,051,192	\$	5,051,192	Increased assessment	3.39%
QRSD Roof Repair Debt	\$	29,846	\$	29,093	\$	29,093		-2.59%
Monty Tech	\$	563,000	\$	490,000	\$	490,000	Decreased assessment	-14.90%
<b>Total</b>	<b>\$</b>	<b>5,472,779</b>	<b>\$</b>	<b>5,570,285</b>	<b>\$</b>	<b>5,570,285</b>		<b>1.75%</b>

**DPW - 420**

## 5100 Personnel

DPW Director	\$	77,779	\$	79,344	\$	80,075	L4	2.87%
DPW Wages	\$	252,975	\$	260,876	\$	261,638	Contractual	3.31%
DPW Assistant	\$	13,995	\$	14,277	\$	14,410	C3	2.88%

## 5110 Employee Support

Support	\$	9,000						
Stipends	\$	4,700						
Education			\$	2,000	\$	2,000		
Clothing			\$	7,000	\$	7,000		
Cell Phone			\$	6,300	\$	6,300		
Longevity			\$	2,000	\$	2,000		

## 5200 Services

Services	\$	74,027						
Vehicle Repairs			\$	21,855	\$	21,855		
Building Repairs			\$	19,172	\$	19,172		
Catch Basins			\$	20,000	\$	20,000		

	Line Painting		\$	15,000	\$	15,000		
5400	Supplies							
	Road Maintenance + Equip	\$	156,473					
	Road Materials			\$	69,322	\$	69,322	
	Signs			\$	3,124	\$	3,124	
	Gas			\$	43,500	\$	45,738	Other Departments
	Supplies			\$	34,500	\$	34,500	
	Heating Oil			\$	6,027	\$	6,027	
5600	Intergovernmental							
	Police Details	\$	6,000	\$	6,000	\$	8,000	New Police Contract 25.00%
5700	Other							
	Advertising	\$	600	\$	600	\$	600	0.00%
	<b>Total</b>	<b>\$</b>	<b>595,549</b>	<b>\$</b>	<b>610,897</b>	<b>\$</b>	<b>616,761</b>	<b>3.44%</b>
<b>Snow and Ice - 423</b>								
5100	Personnel							
	Winter Wages	\$	65,239	\$	70,473	\$	65,239	0.00%
5200	Services							
	Plowing Private Ways	\$	1,200	\$	1,200	\$	1,200	0.00%
	Winter Outside Services	\$	5,000	\$	5,000	\$	5,000	0.00%
5400	Supplies							
	Equip, Supplies and Materials	\$	160,000	\$	160,000	\$	160,000	0.00%
	<b>Total</b>	<b>\$</b>	<b>231,439</b>	<b>\$</b>	<b>236,673</b>	<b>\$</b>	<b>231,439</b>	<b>0.00%</b>
<b>Street Lights - 424</b>								
5200	Services							
	Municipal Lights	\$	5,500	\$	5,500	\$	5,500	0.00%
	<b>Total</b>	<b>\$</b>	<b>5,500</b>	<b>\$</b>	<b>5,500</b>	<b>\$</b>	<b>5,500</b>	<b>0.00%</b>
<b>Cemetery - 491</b>								
5400	Supplies							
	Cemetery Equipment	\$	1,300	\$	1,300	\$	1,300	0.00%
	<b>Total</b>	<b>\$</b>	<b>1,300</b>	<b>\$</b>	<b>1,300</b>	<b>\$</b>	<b>1,300</b>	<b>0.00%</b>
<b>Board of Health - 510</b>								
							Combined with Land Use	
5400	Supplies							
	BOH Expenses	\$	500	\$	-	\$	-	0.00%
	<b>Total</b>	<b>\$</b>	<b>500</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>0.00%</b>
<b>Senior Center - 541</b>								
5100	Personnel							
	COA Director	\$	15,585	\$	15,896	\$	16,052	E3 2.91%

5200	Services							
	COA Expenses	\$	2,500	\$	2,500	\$	2,500	0.00%
5400	Supplies							
	COA Expenses	\$	2,500	\$	2,500	\$	2,500	0.00%
	Total	\$	20,585	\$	20,896	\$	21,052	2.22%

**Veterans - 543**

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

**Library - 610**

5100	Personnel							
	Director	\$	27,552	\$	28,104	\$	28,365	H4 2.87%
	Assistant Wages	\$	16,075	\$	16,719	\$	16,893	B3 (1092 hours) 4.84%
5110	Employee Support							
	Association Dues	\$	310	\$	310	\$	310	0.00%
5200	Services							
	Utilities and Maintenance	\$	19,317	\$	19,248	\$	19,317	0.00%
5400	Supplies							
	Books and Materials	\$	19,547	\$	19,252	\$	19,547	0.00%
	<b>Total</b>	<b>\$</b>	<b>82,801</b>	<b>\$</b>	<b>83,633</b>	<b>\$</b>	<b>84,433</b>	<b>1.93%</b>

**Recreation - 630**

5400	Supplies							
	Parks Services and Expenses	\$	2,500	\$	2,500	\$	2,500	0.00%
	<b>Total</b>	<b>\$</b>	<b>2,500</b>	<b>\$</b>	<b>2,500</b>	<b>\$</b>	<b>2,500</b>	<b>0.00%</b>

**Agricultural Commission - 690**

5400	Supplies							
	Ag Commission Expenses	\$	300	\$	300	\$	300	0.00%
	<b>Total</b>	<b>\$</b>	<b>300</b>	<b>\$</b>	<b>300</b>	<b>\$</b>	<b>300</b>	<b>0.00%</b>

**Historical Commission - 691**

5400 Supplies									
	Expenses		\$	200	\$	200	\$	200	0.00%
		Total	\$	200	\$	200	\$	200	0.00%
Short Term Interest - 750									
	Interest on Short-term Debt		\$	2,000	\$	2,000	\$	2,000	0.00%
		Total	\$	2,000	\$	2,000	\$	2,000	0.00%
Long Term Debt Principal - 751									
	2013 Road Project		\$	165,000	\$	165,000	\$	165,000	0.00%
	2014 DPW Dump		\$	15,000	\$	15,000	\$	15,000	0.00%
	2017 Fire Truck and Dump		\$	50,000	\$	50,000	\$	50,000	0.00%
		Total	\$	230,000	\$	230,000	\$	230,000	0.00%
Long Term Debt Interest - 752									
	2013 Road Project		\$	14,850	\$	14,850	\$	9,900	-50.00%
	2014 DPW Dump		\$	1,350	\$	1,350	\$	900	-50.00%
	2017 Fire Truck and Dump		\$	4,250	\$	9,250	\$	2,565	-65.69%
		Total	\$	20,450	\$	25,450	\$	13,365	-53.01%
Cherry Sheet Assessments - 820									
	Air Pollution		\$	1,289	\$	1,289	\$	1,326	2.79%
	Regional Transit		\$	6,551	\$	6,551	\$	8,570	23.56%
	RMV		\$	3,340	\$	3,340	\$	3,340	0.00%
		Total	\$	11,180	\$	11,180	\$	13,236	15.53%
Worcester Regional Retirement - 911									
	Assessment		\$	278,671	\$	329,495	\$	329,495	15.42%
		Total	\$	278,671	\$	329,495	\$	329,495	15.42%
Unemployment - 913									
	Reserve		\$	15,000	\$	10,000	\$	15,000	COVID 0.00%
		Total	\$	15,000	\$	10,000	\$	15,000	0.00%
Health Insurance - 914									
	Annual Cost		\$	160,000	\$	160,000	\$	160,000	0.00%
		Total	\$	160,000	\$	160,000	\$	160,000	0.00%
Medicare - 916									
	Annual Cost		\$	29,500	\$	30,090	\$	30,385	Based on 3 percent 2.91%
		Total	\$	29,500	\$	30,090	\$	30,385	2.91%



**Liability Insurance - 945**

Annual Cost		\$	121,000	\$	121,000	\$	125,000	Estimated	3.20%
	Total	\$	121,000	\$	121,000	\$	125,000		3.20%
Total Budget		\$	9,392,028	\$	9,602,250	\$	9,636,628		2.54%
					2.19%		2.54%		