

Budget Overview

| | Fiscal Year | <u>2019</u> | <u>2020</u> | \$ Change (FY19-FY20) | % Change (FY19-FY20) |
|---|-------------|-----------------------|-----------------------|-----------------------|----------------------|
| Total Town Operations | | \$5,073,475.00 | \$5,257,831.00 | \$184,356.00 | 3.63% |
| Total Enterprise Fund Budget | | \$167,945.00 | \$176,732.00 | \$8,787.00 | 5.23% |
| | | | | | |
| | Fiscal Year | <u>2019</u> | <u>2020</u> | \$ Change (FY19-FY20) | % Change (FY19-FY20) |
| I. Town Operations | | \$2,165,264.00 | \$2,251,184.00 | \$85,920.00 | 3.97% |
| II. School Operations | | \$2,773,391.00 | \$2,924,028.00 | \$150,637.00 | 5.43% |
| III. Debt | | \$131,440.00 | \$82,619.00 | -\$48,821.00 | -37.14% |
| IV. Enterprise Fund - Water Department | | \$167,945.00 | \$176,732.00 | \$8,787.00 | 5.23% |
| | | | | | |
| | Fiscal Year | <u>2019</u> | <u>2020</u> | \$ Change (FY19-FY20) | % Change (FY19-FY20) |
| I. Town Operations | | | | | |
| General Government | | \$378,650.00 | \$418,219.00 | \$39,569.00 | 10.45% |
| Cultural, Recreation Services | | \$119,703.00 | \$127,445.00 | \$7,742.00 | 6.47% |
| Public Health | | \$71,777.00 | \$75,432.00 | \$3,655.00 | 5.09% |
| Public Safety | | \$383,982.00 | \$392,390.00 | \$8,408.00 | 2.19% |
| Public Works | | \$370,825.00 | \$383,201.00 | \$12,376.00 | 3.34% |
| Insurance & Benefits | | \$770,287.00 | \$784,811.00 | \$14,524.00 | 1.89% |
| Unclassifieds | | \$70,040.00 | \$69,686.00 | -\$354.00 | -0.51% |
| Total | | \$2,165,264.00 | \$2,251,184.00 | \$85,920.00 | 3.97% |
| II. School Operations | | | | | |
| Whately Elementary School | | \$1,681,259.00 | \$1,785,184.00 | \$103,925.00 | 6.18% |
| Frontier Regional High School | | \$924,234.00 | \$964,380.00 | \$40,146.00 | 4.34% |
| Franklin County Technical School | | \$167,898.00 | \$174,464.00 | \$6,566.00 | 3.91% |
| Smith Vocational High School | | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| Total | | \$2,773,391.00 | \$2,924,028.00 | \$150,637.00 | 5.43% |
| III. Debt | | | | | |
| Long Term Debt | | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| Short Term Debt | | \$131,440.00 | \$82,619.00 | -\$48,821.00 | -37.14% |
| Total | | \$131,440.00 | \$82,619.00 | -\$48,821.00 | -37.14% |
| IV. Enterprise Fund - Water Department | | | | | |
| Salaries | | \$37,589.00 | \$38,638.00 | \$1,049.00 | 2.79% |
| Operations | | \$82,100.00 | \$84,600.00 | \$2,500.00 | 3.05% |
| Overhead | | \$48,256.00 | \$53,494.00 | \$5,238.00 | 10.85% |
| Total | | \$167,945.00 | \$176,732.00 | \$8,787.00 | 5.23% |
| Water Department - Town Plowing | | \$3,380.00 | included | | |

TOWN OF WHATELY - OPERATING & ENTERPRISE FUND BUDGETS - FISCAL YEAR 2020

Approved - ATM (04.30.19)

| | | | | |
|--------------------|----------------|----------------|-------------|-------|
| I. Town Operations | \$2,165,264.00 | \$2,251,184.00 | \$85,920.00 | 3.97% |
|--------------------|----------------|----------------|-------------|-------|

| Fiscal Year | 2019 | | 2020 | | | |
|----------------------------------|------------------------|----------------------------------|------------------------|----------------------------------|--|---|
| General Government (GG) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Operating Budget) | % Change (FY19-FY20) (Operating Budget) |
| Selectboard & Administration | \$2,040.00 | \$99,919.00 | \$2,394.00 | \$117,308.00 | \$17,389.00 | 17.40% |
| Legal Counsel/Financial Advisors | \$418.00 | \$20,482.00 | \$418.00 | \$20,482.00 | \$0.00 | 0.00% |
| Town Offices-Supplies | | \$2,750.00 | | \$3,500.00 | \$750.00 | 27.27% |
| Audit | \$225.00 | \$7,275.00 | \$225.00 | \$7,275.00 | \$0.00 | 0.00% |
| Town Report | | \$500.00 | | \$500.00 | \$0.00 | 0.00% |
| Town Building Operations | \$2,057.00 | \$66,493.00 | \$2,549.00 | \$82,427.00 | \$15,934.00 | 23.96% |
| Town Clerk | | \$39,384.00 | | \$40,133.00 | \$749.00 | 1.90% |
| Town Accountant | \$619.00 | \$19,988.00 | \$648.00 | \$20,968.00 | \$980.00 | 4.90% |
| Harpers Payroll | \$108.00 | \$5,292.00 | \$104.00 | \$5,096.00 | -\$196.00 | -3.70% |
| Accounting Software | | \$750.00 | | \$750.00 | \$0.00 | 0.00% |
| Treasurer/Collector | \$6,602.00 | \$53,408.00 | \$6,564.00 | \$53,111.00 | -\$297.00 | -0.56% |
| Tax Takings | | \$8,000.00 | | \$8,000.00 | \$0.00 | 0.00% |
| Assessors | | \$35,348.00 | | \$38,850.00 | \$3,502.00 | 9.91% |
| Planning Board | | \$2,135.00 | | \$2,184.00 | \$49.00 | 2.30% |
| Zoning Board of Appeals | | \$2,326.00 | | \$2,385.00 | \$59.00 | 2.54% |
| Finance Committee | | \$150.00 | | \$150.00 | \$0.00 | 0.00% |
| Moderator | | \$150.00 | | \$150.00 | \$0.00 | 0.00% |
| Conservation Commission | | \$500.00 | | \$500.00 | \$0.00 | 0.00% |
| Historical Commission | | \$200.00 | | \$200.00 | \$0.00 | 0.00% |
| Agricultural Commission | | \$1,500.00 | | \$1,500.00 | \$0.00 | 0.00% |
| Computer - IT | | \$5,000.00 | | \$5,250.00 | \$250.00 | 5.00% |
| Connect CTY | | \$2,600.00 | | \$2,500.00 | -\$100.00 | -3.85% |
| Website & Email Hosting | | \$3,500.00 | | \$4,000.00 | \$500.00 | 14.29% |
| Housing Committee | | \$200.00 | | \$200.00 | \$0.00 | 0.00% |
| Municipal Building Committee | | \$800.00 | | \$800.00 | \$0.00 | 0.00% |
| GG Subtotal | \$12,069.00 | \$378,650.00 | \$12,902.00 | \$418,219.00 | \$39,569.00 | 10.45% |

| Fiscal Year | 2019 | | 2020 | | | |
|--------------------------------------|------------------------|----------------------------------|------------------------|----------------------------------|--|---|
| Cultural, Recreation, Services (CRS) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Operating Budget) | % Change (FY19-FY20) (Operating Budget) |
| Tri-Town Beach District | | \$5,037.00 | | \$5,174.00 | \$137.00 | 2.72% |
| Recreation Commission | | \$10,000.00 | | \$10,570.00 | \$570.00 | 5.70% |
| Cemetery Commission | | \$7,695.00 | | \$8,477.00 | \$782.00 | 10.16% |
| Library | | \$69,728.00 | | \$74,784.00 | \$5,056.00 | 7.25% |
| South County Senior Center | | \$18,141.00 | | \$19,208.00 | \$1,067.00 | 5.88% |
| Veterans | | \$8,602.00 | | \$8,732.00 | \$130.00 | 1.51% |
| Local Council on Aging | | \$500.00 | | \$500.00 | \$0.00 | 0.00% |
| CRS Subtotal | \$0.00 | \$119,703.00 | \$0.00 | \$127,445.00 | \$7,742.00 | 6.47% |

| Fiscal Year | 2019 | | 2020 | | | |
|---|------------------------|----------------------------------|------------------------|----------------------------------|--|---|
| Public Health (PH) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Operating Budget) | % Change (FY19-FY20) (Operating Budget) |
| Board of Health | | \$2,934.00 | | \$2,996.00 | \$62.00 | 2.11% |
| Health Agent - Foothills Health District | | \$17,111.00 | | \$18,155.00 | \$1,044.00 | 6.10% |
| Solid Waste | | \$44,252.00 | | \$46,541.00 | \$2,289.00 | 5.17% |
| Hazardous Waste | | \$1,000.00 | | \$1,200.00 | \$200.00 | 20.00% |
| Franklin County Solid Waste Management District | | \$6,480.00 | | \$6,540.00 | \$60.00 | 0.93% |
| PH Subtotal | \$0.00 | \$71,777.00 | \$0.00 | \$75,432.00 | \$3,655.00 | 5.09% |

| Fiscal Year | 2019 | | 2020 | | | |
|-------------------------------------|------------------------|----------------------------------|------------------------|----------------------------------|--|---|
| Public Safety (PS) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Operating Budget) | % Change (FY19-FY20) (Operating Budget) |
| Fire Department | | \$62,288.00 | | \$62,933.00 | \$645.00 | 1.04% |
| Ambulance - South County EMS | | \$105,915.00 | | \$106,080.00 | \$165.00 | 0.16% |
| Police Department | | \$196,681.00 | | \$204,075.00 | \$7,394.00 | 3.76% |
| Quinn Bill Incentive | | \$5,292.00 | | \$5,424.00 | \$132.00 | 2.49% |
| Animal Control | | \$4,838.00 | | \$4,900.00 | \$62.00 | 1.28% |
| Animal Inspection | | \$518.00 | | \$528.00 | \$10.00 | 1.93% |
| Emergency Management | | \$950.00 | | \$950.00 | \$0.00 | 0.00% |
| Franklin County Inspection Services | | \$7,500.00 | | \$7,500.00 | \$0.00 | 0.00% |
| PS Subtotal | \$0.00 | \$383,982.00 | \$0.00 | \$392,390.00 | \$8,408.00 | 2.19% |

| Fiscal Year | 2019 | | 2020 | | | |
|--------------------|------------------------|----------------------------------|------------------------|----------------------------------|--|---|
| Public Works (PW) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Operating Budget) | % Change (FY19-FY20) (Operating Budget) |
| Highway Department | | | | | | |
| Highway Salaries | | \$130,210.00 | | \$136,222.00 | \$6,012.00 | 4.62% |
| General Highways | | \$78,600.00 | | \$79,200.00 | \$600.00 | 0.76% |
| Winter Roads | | \$128,015.00 | | \$132,979.00 | \$4,964.00 | 3.88% |
| Road Machinery | | \$21,000.00 | | \$21,000.00 | \$0.00 | 0.00% |
| Garage Maintenance | | \$7,500.00 | | \$8,300.00 | \$800.00 | 10.67% |
| Trees | | \$5,500.00 | | \$5,500.00 | \$0.00 | 0.00% |
| PW Subtotal | \$0.00 | \$370,825.00 | \$0.00 | \$383,201.00 | \$12,376.00 | 3.34% |

| Fiscal Year | 2019 | | 2020 | | | |
|---|------------------------|----------------------------------|------------------------|----------------------------------|--|---|
| Insurance & Benefits (IB) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Operating Budget) | % Change (FY19-FY20) (Operating Budget) |
| Property & Liability Insurance | \$4,140.00 | \$47,610.00 | \$6,000.00 | \$69,000.00 | \$21,390.00 | 44.93% |
| Group Health Insurance | \$23,272.00 | \$443,959.00 | \$25,211.00 | \$418,789.00 | -\$25,170.00 | -5.67% |
| Medicare & Social Security | \$1,347.00 | \$29,253.00 | \$1,430.00 | \$31,070.00 | \$1,817.00 | 6.21% |
| Workers Compensation Insurance | \$652.00 | \$16,948.00 | \$692.00 | \$18,008.00 | \$1,060.00 | 6.25% |
| Life Insurance | | \$1,000.00 | | \$1,000.00 | \$0.00 | 0.00% |
| Unemployment Insurance | | \$16,000.00 | | \$16,000.00 | \$0.00 | 0.00% |
| Franklin County Retirement | \$5,376.00 | \$173,817.00 | \$5,859.00 | \$189,444.00 | \$15,627.00 | 8.99% |
| Police & Fire Injured on Duty Insurance | | \$14,700.00 | | \$14,700.00 | \$0.00 | 0.00% |
| OPEB Liability | | \$25,000.00 | | \$25,000.00 | \$0.00 | 0.00% |
| Division of Medicaid Assistance | | \$2,000.00 | | \$1,800.00 | -\$200.00 | -10.00% |
| IB Subtotal | \$34,787.00 | \$770,287.00 | \$39,192.00 | \$784,811.00 | \$14,524.00 | 1.89% |

| Fiscal Year | 2019 | | 2020 | | | |
|--|------------------------|----------------------------------|------------------------|----------------------------------|--|---|
| Unclassifieds (U) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Operating Budget) | % Change (FY19-FY20) (Operating Budget) |
| Temporary Loan Interest | | \$1,000.00 | | \$1,000.00 | \$0.00 | 0.00% |
| Reserve Fund | | \$20,000.00 | | \$20,000.00 | \$0.00 | 0.00% |
| Franklin Regional Council of Governments | | \$19,940.00 | | \$19,586.00 | -\$354.00 | -1.78% |
| Physicals & Tests | | \$1,500.00 | | \$1,500.00 | \$0.00 | 0.00% |
| Town Vehicles Fuel | \$1,400.00 | \$26,600.00 | \$1,400.00 | \$26,600.00 | \$0.00 | 0.00% |
| Educational Incentives | | \$1,000.00 | | \$1,000.00 | \$0.00 | 0.00% |
| U Subtotal | \$1,400.00 | \$70,040.00 | \$1,400.00 | \$69,686.00 | -\$354.00 | -0.51% |

| | | | | |
|------------------------------|-----------------------|-----------------------|---------------------|--------------|
| II. School Operations | \$2,773,391.00 | \$2,924,028.00 | \$150,637.00 | 5.43% |
|------------------------------|-----------------------|-----------------------|---------------------|--------------|

| Fiscal Year | 2019 | | 2020 | | | |
|--|------------------------|----------------------------------|------------------------|----------------------------------|--|---|
| Schools (S) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Operating Budget) | % Change (FY19-FY20) (Operating Budget) |
| Whately Elementary School | | | | | | |
| Operating & Transportation Budget | | \$1,681,259.00 | | \$1,785,184.00 | \$103,925.00 | 6.18% |
| Subtotal Whately Elementary School | \$0.00 | \$1,681,259.00 | \$0.00 | \$1,785,184.00 | \$103,925.00 | 6.18% |
| Frontier Regional | | | | | | |
| Operating Budget | | \$907,679.00 | | \$926,097.00 | \$18,418.00 | 2.03% |
| Capital Budget | | | | | | |
| Transportation Budget | | \$16,555.00 | | \$38,283.00 | \$21,728.00 | 131.25% |
| Subtotal Frontier Regional | \$0.00 | \$924,234.00 | \$0.00 | \$964,380.00 | \$40,146.00 | 4.34% |
| Franklin County Technical School | | | | | | |
| Operating Assessment | | \$162,113.00 | | \$167,162.00 | \$5,049.00 | 3.11% |
| Capital Assessment | | \$5,785.00 | | \$7,302.00 | \$1,517.00 | 26.22% |
| Subtotal Franklin County Technical School | \$0.00 | \$167,898.00 | \$0.00 | \$174,464.00 | \$6,566.00 | 3.91% |
| Smith Vocational High School | | | | | | |
| Tuition | | \$0.00 | | \$0.00 | | |
| Transportation | | \$0.00 | | \$0.00 | | |
| Subtotal Smith Vocational High School | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |

| | | | | |
|------------------|---------------------|--------------------|---------------------|----------------|
| III. Debt | \$131,440.00 | \$82,619.00 | -\$48,821.00 | -37.14% |
|------------------|---------------------|--------------------|---------------------|----------------|

| Fiscal Year | 2019 | | 2020 | | | |
|---------------------------------|------------------------|----------------------------------|------------------------|----------------------------------|--|---|
| Debt (D) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Operating Budget) | % Change (FY19-FY20) (Operating Budget) |
| Long Term Debt | | | | | | |
| None | | \$0.00 | | \$0.00 | \$0.00 | #DIV/0! |
| Long Term Debt Subtotal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! |
| Short Term Debt | | | | | | |
| Dump Truck 2 | | \$47,012.00 | | \$0.00 | -\$47,012.00 | -100.00% |
| Fire Truck | | \$84,428.00 | | \$82,619.00 | -\$1,809.00 | -2.14% |
| Short Term Debt Subtotal | \$0.00 | \$131,440.00 | \$0.00 | \$82,619.00 | -\$48,821.00 | -37.14% |

| | | | | |
|---|---------------------|---------------------|-------------------|--------------|
| IV. Enterprise Fund - Water Department | \$167,945.00 | \$176,732.00 | \$8,787.00 | 5.23% |
|---|---------------------|---------------------|-------------------|--------------|

| Fiscal Year | 2019 | | 2020 | | | |
|-------------------------|------------------------|----------------------------------|------------------------|----------------------------------|---|--|
| Enterprise Fund (EF) | Enterprise Fund Budget | Operating Budget (No Enterprise) | Enterprise Fund Budget | Operating Budget (No Enterprise) | \$ Change (FY19-FY20) (Enterprise Fund) | % Change (FY19-FY20) (Enterprise Fund) |
| <u>Water Department</u> | | | | | | |
| Salaries | \$37,589.00 | \$3,380.00 | \$38,638.00 | | \$1,049.00 | 2.79% |
| Operations | \$82,100.00 | | \$84,600.00 | | \$2,500.00 | 3.05% |
| Overhead | \$48,256.00 | | \$53,494.00 | | \$5,238.00 | 10.85% |
| Subtotal | \$167,945.00 | \$3,380.00 | \$176,732.00 | \$0.00 | \$8,787.00 | 5.23% |