

# TOWN OF WHATELY - OPERATING & ENTERPRISE FUND BUDGETS - FISCAL YEAR 2021

ATM - Approved (06/23/20)

## Budget Overview

	Fiscal Year	2020	2021	\$ Change (FY20-FY21)	% Change (FY20-FY21)
Total Town Operations		\$5,257,831.00	\$5,251,245.00	-\$6,586.00	-0.13%
Total Enterprise Fund Budget		\$176,732.00	\$395,679.00	\$218,947.00	123.89%
	Fiscal Year	2020	2021	\$ Change (FY20-FY21)	% Change (FY20-FY21)
I. Town Operations		\$2,251,184.00	\$2,255,695	\$4,511.00	0.20%
II. School Operations		\$2,924,028.00	\$2,995,550	\$71,522.00	2.45%
III. Debt		\$82,619.00	\$0	-\$82,619.00	-100.00%
IV. Enterprise Fund - Water Department		\$176,732.00	\$395,679	\$218,947.00	123.89%
	Fiscal Year	2020	2021	\$ Change (FY20-FY21)	% Change (FY20-FY21)
<b>I. Town Operations</b>					
General Government		\$418,219.00	\$416,968.00	-\$1,251.00	-0.30%
Cultural, Recreation Services		\$127,445.00	\$132,207.00	\$4,762.00	3.74%
Public Health		\$75,432.00	\$87,704.00	\$12,272.00	16.27%
Public Safety		\$392,390.00	\$389,110.00	-\$3,280.00	-0.84%
Public Works		\$383,201.00	\$398,482.00	\$15,281.00	3.99%
Insurance & Benefits		\$784,811.00	\$760,243.00	-\$24,568.00	-3.13%
Unclassifieds		\$69,686.00	\$70,981.00	\$1,295.00	1.86%
<b>Total</b>		<b>\$2,251,184.00</b>	<b>\$2,255,695.00</b>	<b>\$4,511.00</b>	<b>0.20%</b>
<b>II. School Operations</b>					
Whately Elementary School		\$1,785,184.00	\$1,785,184.00	\$0.00	0.00%
Frontier Regional High School		\$964,380.00	\$980,824.00	\$16,444.00	1.71%
Franklin County Technical School		\$174,464.00	\$229,542.00	\$55,078.00	31.57%
Smith Vocational High School		\$0.00	\$0.00	\$0.00	#DIV/0!
<b>Total</b>		<b>\$2,924,028.00</b>	<b>\$2,995,550.00</b>	<b>\$71,522.00</b>	<b>2.45%</b>
<b>III. Debt</b>					
Long Term Debt		\$0.00	\$0.00	\$0.00	#DIV/0!
Short Term Debt		\$82,619.00	\$0.00	-\$82,619.00	-100.00%
<b>Total</b>		<b>\$82,619.00</b>	<b>\$0.00</b>	<b>-\$82,619.00</b>	<b>-100.00%</b>
<b>IV. Enterprise Fund - Water Department</b>					
Salaries		\$38,638.00	\$52,037.00	\$13,399.00	34.68%
Operations		\$84,600.00	\$289,700.00	\$205,100.00	242.43%
Overhead		\$53,494.00	\$53,942.00	\$448.00	0.84%
<b>Total</b>		<b>\$176,732.00</b>	<b>\$395,679.00</b>	<b>\$218,947.00</b>	<b>123.89%</b>

## TOWN OF WHATELY - OPERATING &amp; ENTERPRISE FUND BUDGETS - FISCAL YEAR 2021

ATM - Approved (06/23/20)

Fiscal Year	2020	2021	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
General Government (GG)	Operating Budget	Operating Budget		
Selectboard & Administration	\$117,308.00	\$119,084.00	\$1,776.00	1.51%
Legal Counsel/Financial Advisors	\$20,482.00	\$15,680.00	-\$4,802.00	-23.44%
Town Offices-Supplies	\$3,500.00	\$3,500.00	\$0.00	0.00%
Audit	\$7,275.00	\$0.00	-\$7,275.00	-100.00%
Town Report	\$500.00	\$500.00	\$0.00	0.00%
Town Building Operations	\$82,427.00	\$79,666.00	-\$2,761.00	-3.35%
Town Clerk	\$40,133.00	\$47,159.00	\$7,026.00	17.51%
Town Accountant	\$20,968.00	\$24,438.00	\$3,470.00	16.55%
Harpers Payroll	\$5,096.00	\$5,243.00	\$147.00	2.88%
Accounting Software	\$750.00	\$750.00	\$0.00	0.00%
Treasurer/Collector	\$53,111.00	\$53,743.00	\$632.00	1.19%
Tax Takings	\$8,000.00	\$10,000.00	\$2,000.00	25.00%
Assessors	\$38,850.00	\$38,594.00	-\$256.00	-0.66%
Planning Board	\$2,184.00	\$2,211.00	\$27.00	1.24%
Zoning Board of Appeals	\$2,385.00	\$2,600.00	\$215.00	9.01%
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	\$500.00	-\$1,000.00	-66.67%
Computer - IT	\$5,250.00	\$5,250.00	\$0.00	0.00%
Connect CTY	\$2,500.00	\$2,500.00	\$0.00	0.00%
Website & Email Hosting	\$4,000.00	\$4,350.00	\$350.00	8.75%
Housing Committee	\$200.00	\$200.00	\$0.00	0.00%
Municipal Building Committee	\$800.00	\$0.00	-\$800.00	-100.00%
<b>GG Subtotal</b>	<b>\$418,219.00</b>	<b>\$416,968.00</b>	<b>-\$1,251.00</b>	<b>-0.30%</b>

Fiscal Year	2020	2021	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
Cultural, Recreation, Services (CRS)	Operating Budget	Operating Budget		
Tri-Town Beach District	\$5,174.00	\$4,131.00	-\$1,043.00	-20.16%
Recreation Commission	\$10,570.00	\$10,570.00	\$0.00	0.00%
Cemetery Commission	\$8,477.00	\$8,637.00	\$160.00	1.89%
Library	\$74,784.00	\$74,629.00	-\$155.00	-0.21%
South County Senior Center	\$19,208.00	\$23,670.00	\$4,462.00	23.23%
Veterans	\$8,732.00	\$9,170.00	\$438.00	5.02%
Local Council on Aging	\$500.00	\$1,400.00	\$900.00	180.00%
<b>CRS Subtotal</b>	<b>\$127,445.00</b>	<b>\$132,207.00</b>	<b>\$4,762.00</b>	<b>3.74%</b>

Fiscal Year	2020	2021	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
Public Health (PH)	Operating Budget	Operating Budget		
Board of Health	\$2,996.00	\$3,046.00	\$50.00	1.67%
Health Agent - Foothills Health District	\$18,155.00	\$19,071.00	\$916.00	5.05%
Solid Waste	\$46,541.00	\$56,975.00	\$10,434.00	22.42%
Hazardous Waste	\$1,200.00	\$1,200.00	\$0.00	0.00%
Franklin County Solid Waste Management District	\$6,540.00	\$7,412.00	\$872.00	13.33%
<b>PH Subtotal</b>	<b>\$75,432.00</b>	<b>\$87,704.00</b>	<b>\$12,272.00</b>	<b>16.27%</b>

Fiscal Year	2020	2021	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
Public Safety (PS)	Operating Budget	Operating Budget		
Fire Department	\$62,933.00	\$63,365.00	\$432.00	0.69%
Ambulance - South County EMS	\$106,080.00	\$97,023.00	-\$9,057.00	-8.54%
Police Department	\$204,075.00	\$209,150.00	\$5,075.00	2.49%
Quinn Bill Incentive	\$5,424.00	\$5,533.00	\$109.00	2.01%
Animal Control	\$4,900.00	\$4,952.00	\$52.00	1.06%
Animal Inspection	\$528.00	\$537.00	\$9.00	1.70%
Emergency Management	\$950.00	\$950.00	\$0.00	0.00%
Franklin County Inspection Services	\$7,500.00	\$7,600.00	\$100.00	1.33%
<b>PS Subtotal</b>	<b>\$392,390.00</b>	<b>\$389,110.00</b>	<b>-\$3,280.00</b>	<b>-0.84%</b>

Fiscal Year	2020	2021	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
Public Works (PW)	Operating Budget	Operating Budget		
Highway Salaries	\$136,222.00	\$142,114.00	\$5,892.00	4.33%
General Highways	\$79,200.00	\$78,700.00	-\$500.00	-0.63%
Winter Roads	\$132,979.00	\$137,068.00	\$4,089.00	3.07%
Road Machinery	\$21,000.00	\$26,000.00	\$5,000.00	23.81%
Garage Maintenance	\$8,300.00	\$8,100.00	-\$200.00	-2.41%
Trees	\$5,500.00	\$6,500.00	\$1,000.00	18.18%
<b>PW Subtotal</b>	<b>\$383,201.00</b>	<b>\$398,482.00</b>	<b>\$15,281.00</b>	<b>3.99%</b>

Fiscal Year	2020	2021	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
Insurance & Benefits (IB)	Operating Budget	Operating Budget		
Property & Liability Insurance	\$69,000.00	\$71,070.00	\$2,070.00	3.00%
Group Health Insurance	\$418,789.00	\$408,789.00	-\$10,000.00	-2.39%
Medicare & Social Security	\$31,070.00	\$33,460.00	\$2,390.00	7.69%
Workers Compensation Insurance	\$18,008.00	\$24,075.00	\$6,067.00	33.69%
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	\$189,444.00	\$192,949.00	\$3,505.00	1.85%
Police & Fire Injured on Duty Insurance	\$14,700.00	\$11,100.00	-\$3,600.00	-24.49%
OPEB Liability	\$25,000.00	\$0.00	-\$25,000.00	-100.00%
Division of Medicaid Assistance	\$1,800.00	\$1,800.00	\$0.00	0.00%
<b>IB Subtotal</b>	<b>\$784,811.00</b>	<b>\$760,243.00</b>	<b>-\$24,568.00</b>	<b>-3.13%</b>

Fiscal Year	2020	2021	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
Unclassifieds (U)	Operating Budget	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	\$19,586.00	\$19,881.00	\$295.00	1.51%
Physicals & Tests	\$1,500.00	\$1,500.00	\$0.00	0.00%
Town Vehicles Fuel	\$26,600.00	\$26,600.00	\$0.00	0.00%
Educational Incentives	\$1,000.00	\$2,000.00	\$1,000.00	100.00%
<b>U Subtotal</b>	<b>\$69,686.00</b>	<b>\$70,981.00</b>	<b>\$1,295.00</b>	<b>1.86%</b>

<b>Total Town Opertations</b>	<b>\$2,251,184</b>	<b>\$2,255,695</b>	<b>\$4,511.00</b>	<b>0.20%</b>
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Fiscal Year	2020	2021	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
Schools (S)	Operating Budget	Operating Budget		
<b>Whately Elementary School</b>				
Operating & Transportation Budget	\$1,785,184.00	\$1,785,184.00	\$0.00	0.00%
<b>Subtotal Whately Elementary School</b>	<b>\$1,785,184.00</b>	<b>\$1,785,184.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Frontier Regional</b>				
Operating Budget	\$926,097.00	\$954,419.00	\$28,322.00	3.06%
Capital Budget		\$0.00	\$0.00	
Transportation Budget	\$38,283.00	\$26,405.00	-\$11,878.00	-31.03%
<b>Subtotal Frontier Regional</b>	<b>\$964,380.00</b>	<b>\$980,824.00</b>	<b>\$16,444.00</b>	<b>1.71%</b>
<b>Franklin County Technical School</b>				
Operating Assessment	\$167,162.00	\$223,341.00	\$56,179.00	33.61%
Capital Assessment	\$7,302.00	\$6,201.00	-\$1,101.00	-15.08%
<b>Subtotal Franklin County Technical School</b>	<b>\$174,464.00</b>	<b>\$229,542.00</b>	<b>\$55,078.00</b>	<b>31.57%</b>
<b>Smith Vocational High School</b>				
Tuition	\$0.00	\$0.00	\$0.00	
Transportation	\$0.00	\$0.00	\$0.00	
<b>Subtotal Smith Vocational High School</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

<b>Total School Opertations</b>	<b>\$2,924,028</b>	<b>\$2,995,550</b>	<b>\$71,522.00</b>	<b>2.45%</b>
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Fiscal Year	2020	2021	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
Debt (D)	Operating Budget	Operating Budget		
<b>Long Term Debt</b>				
None	\$0.00	\$0.00	\$0.00	
<b>Long Term Debt Subtotal</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

<b>Short Term Debt</b>				
Dump Truck 2	\$0.00	\$0.00	\$0.00	
Fire Truck	\$82,619.00	\$0.00	-\$82,619.00	-100.00%
<b>Short Term Debt Subtotal</b>	<b>\$82,619.00</b>	<b>\$0.00</b>	<b>-\$82,619.00</b>	<b>-100.00%</b>

<b>Total Debt</b>	<b>\$82,619</b>	<b>\$0</b>	<b>-\$82,619.00</b>	<b>-100.00%</b>
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<b>TOTAL TOWN OPERATING BUDGET</b>	<b>\$5,257,831.00</b>	<b>\$5,251,245.00</b>	<b>-\$6,586</b>	<b>-0.13%</b>
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Fiscal Year	2020	2021		
Enterprise Fund (EF)	Operating Budget (2020) (No Enterprise)	Operating Budget (2021) (No Enterprise)	\$ Change (FY20-FY21) (Operating Budget)	% Change (FY20-FY21) (Operating Budget)
<b>Water Department</b>				
Salaries	\$38,638.00	\$52,037.00	\$13,399.00	34.68%
Operations	\$84,600.00	\$289,700.00	\$205,100.00	242.43%
Overhead	\$53,494.00	\$53,942.00	\$218,947.00	123.89%
<b>Subtotal</b>	<b>\$176,732.00</b>	<b>\$395,679.00</b>	<b>\$218,947.00</b>	<b>123.89%</b>

<b>Total Enterprise Fund</b>	<b>\$176,732</b>	<b>\$395,679</b>	<b>\$218,947.00</b>	<b>123.89%</b>
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