

FY 2021 Budget Overview						
		FY 2021 Budget	FY 2022 Budget	FY 2022 TM	variance	
		Tax Recap 12/24/2020	Projection 11/17/2020	TM 2/15/2021	FY 21 vs FY 22	
<b>SOURCES SUMMARY</b>						
OPERATING REVENUES						
1	Property Taxes (net)	56,675,421	58,543,623	58,543,623	1,868,202	
2	* State Aid (net of offset & charges)	7,045,720	7,129,720	7,109,612	63,892	\$30 / pupil * 2,800
3	* Local Receipts	4,842,272	5,186,495	5,332,495	490,223	\$300K increase from SW/R Enterprise
4	* School Special Revenue	2,079,979	2,079,979	2,440,360	360,381	
5	Water	2,952,778	2,963,351	3,046,611	93,833	
6	Sewer	2,165,663	2,112,276	2,262,789	97,126	
7	Solid Waste / Recycling	320,000	0	0	(320,000)	SW/R Enterprise ceases 6/30/2021, FY 22 = GF
7a	Stormwater	378,120	455,975	473,344	95,224	Fees equal 42.50% in FY 21, 46.61% in FY 22
	<b>Sub Total Operating Revenues</b>	<b>76,459,953</b>	<b>78,471,419</b>	<b>79,208,834</b>	<b>2,748,881</b>	
RESERVES						
8	Free Cash	0	0	0	0	
9	Capital Stabilization Fund	0	0	0	0	
10	Bond Premium Amortization	0	0	0	0	
	Water FB	0	0	0	0	
	Sewer FB	0	0	0	0	
11	Solid Waste Recycling FB	0	0	0	0	
12	Ambulance	0	0	0	0	
13	Res for Debt Service	0	0	0	0	
14	Other	0	0	0	0	
	<b>Sub Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL SOURCES</b>	<b>76,459,953</b>	<b>78,471,419</b>	<b>79,208,834</b>	<b>2,748,881</b>	
<b>USES SUMMARY</b>						
OPERATING EXPENSES						
15	* General Government	1,710,184	1,749,109	1,737,927	27,743	
16	* Public Safety	5,603,764	5,765,543	5,556,634	(47,130)	
17	* Planning & Community Development	193,518	198,759	233,273	39,755	
18	* Schools	37,757,247	38,714,472	38,866,850	1,109,603	
19	* Department of Public Works	10,565,622	10,753,425	11,039,757	474,135	
20	* Community Services	1,679,186	1,515,521	1,628,475	(50,711)	
20a	<b>Subtotal</b>	<b>57,509,521</b>	<b>58,696,828</b>	<b>59,062,916</b>	<b>1,553,395</b>	
21	Debt Service (GF only)	5,727,719	6,201,099	6,251,399	523,680	
22	Employee Benefits/Liability Ins (GF only)	10,890,125	11,714,650	11,309,621	419,496	
	<b>Sub Total Operating Expenses</b>	<b>74,127,365</b>	<b>76,612,577</b>	<b>76,623,936</b>	<b>2,496,571</b>	
22a	Salary Adjustments to be allocated	4,085	0	100,000	100,000	2% Fire + non union
	<b>TOTAL OPERATING BUDGET</b>	<b>74,131,450</b>	<b>76,612,577</b>	<b>76,723,936</b>	<b>2,592,486</b>	
OTHER EXPENSES						
23	Capital	1,835,100	1,924,148	1,924,148	89,048	3%, about \$90K additional funds available
24	Operational Stabilization Fund	0	250,000	0	0	??? with change in OPEB policy
25	Account Deficits	0	0	0	0	
26	DIF Debt Service	180,025	180,525	180,525	500	
27	Other	0	0	0	0	
	<b>Sub Total Other Expenses</b>	<b>2,015,125</b>	<b>2,354,673</b>	<b>2,104,673</b>	<b>89,548</b>	
	<b>TOTAL USES</b>	<b>76,146,575</b>	<b>78,967,250</b>	<b>78,828,609</b>	<b>2,682,034</b>	
<b>Excess (Deficiency)</b>						
		<b>313,378</b>	<b>(495,831)</b>	<b>380,225</b>	<b>66,847</b>	
	<b>Unused Levy Capacity Goal</b>	<b>(311,608)</b>	<b>(385,222)</b>	<b>(385,222)</b>	<b>(73,614)</b>	
	<b>Additional Capacity Not Used</b>	<b>1,770</b>	<b>(881,053)</b>	<b>(4,997)</b>	<b>(6,767)</b>	

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		Tax Recap	Projection	TM	variance	
					FY 21 vs FY 22	
<b>DETAIL SOURCES</b>						
<b>Property Taxes</b>						
27	Pr Yr Levy Limit	49,857,396	51,362,992	51,362,992	1,505,596	
28	Additional 2.5 %	1,246,435	1,284,075	1,284,075	37,640	
29	New Growth	259,161	125,000	125,000	(134,161)	FY 21 New Growth approved 11/17/20
30	Override	0	0	0	0	
	<b>Sub Total Levy Limit</b>	<b>51,362,992</b>	<b>52,772,067</b>	<b>52,772,067</b>	1,409,075	
31	Debt Exclusion	5,445,328	5,911,556	5,911,556	466,228	Increase in DPW \$357K, COA \$208K, offset by others
	<b>Max Allowable Limit ***</b>	<b>56,808,320</b>	<b>58,683,623</b>	<b>58,683,623</b>	1,875,303	
32a	Less: Abate - Sr & Vet Work off	(30,000)	(30,000)	(30,000)	0	
32b	Less: Abate/ Exempt - Valuation	(102,899)	(110,000)	(110,000)	(7,101)	ADJ FY 21 11/17/20 =\$8,669
	<b>Net Property Taxes</b>	<b>56,675,421</b>	<b>58,543,623</b>	<b>58,543,623</b>	1,868,202	
<b>State Aid</b>						
						12/24 FY 22 updated to final FY 21 CS plus \$84K
33	School - Ch 70	5,669,282	5,753,282	5,750,432	81,150	\$30 / pupil * 2,800
34	School - All Other	202,303	202,303	264,082	61,779	
35	Unrestricted General Govt Aid	1,483,570	1,483,570	1,535,495	51,925	
36	All Other	163,278	163,278	137,688	(25,590)	
	<b>Sub Total</b>	<b>7,518,433</b>	<b>7,602,433</b>	<b>7,687,697</b>	169,264	
37	Less: Offsets	(215,556)	(215,556)	(270,040)	(54,484)	
	<b>Sub Total***</b>	<b>7,302,877</b>	<b>7,386,877</b>	<b>7,417,657</b>	114,780	
38	Less: State Assessments	(257,157)	(257,157)	(308,045)	(50,888)	
	<b>Net State Aid</b>	<b>7,045,720</b>	<b>7,129,720</b>	<b>7,109,612</b>	63,892	
<b>Local Receipts</b>						
<b>General</b>						
39	Motor Vehicle Excise	2,390,000	2,390,000	2,390,000	0	ADJ 11/17/20 -\$10K (FY 22 ?????)
40	Penalties & Interest	120,000	120,000	120,000	0	
41	In Lieu of Tax Payments	77,000	77,000	77,000	0	
42	Fees	47,000	47,000	47,000	0	
43	Rentals	183,000	183,000	183,000	0	
44	Dept'l Schools (Medicare Reimb)	80,000	80,000	80,000	0	
45	Other Dept'l	132,000	132,000	132,000	0	
46	Licenses & Permits	310,000	310,000	310,000	0	ADJ 11/17/20 -\$9K
47	Special assessments	513	513	513	0	
48	Fines & Forfeits	25,000	29,000	25,000	0	
49	Investment Income	85,000	80,000	85,000	0	FY 21 low FY 20 actual = \$250K
50	Administrative Fees	90,000	95,000	90,000	0	
51	Meals Tax	95,000	95,000	95,000	0	
51a	MGM	288,922	296,145	296,145	7,223	plus 2.50%
	Recycling receipts	0	300,000	300,000	300,000	Shift from enterprise funds to General Fund
52	Miscellaneous (Bond Premium Amort)	1,837	1,837	1,837	0	
	<b>Total Local Receipts - General</b>	<b>3,925,272</b>	<b>4,236,495</b>	<b>4,232,495</b>	307,223	
53	Parks/Rec- Day Care Salary Reimb	17,000	0	150,000	133,000	Day Care start up
	<b>Subtotal</b>	<b>3,942,272</b>	<b>4,236,495</b>	<b>4,382,495</b>	440,223	
54	<b>Ambulance</b>	<b>900,000</b>	<b>950,000</b>	<b>950,000</b>	50,000	
	<b>Total Local Receipts***</b>	<b>4,842,272</b>	<b>5,186,495</b>	<b>5,332,495</b>	490,223	
<b>School Special Revenue</b>						
55	Circuit Beaker	358,067	358,067	358,067	0	
56	IDEA Grant	754,195	754,195	754,195	0	
57	METCO Grant	236,558	236,558	236,558	0	
58	Drug Free Community	125,000	125,000	125,000	0	
59	Private Pre School	74,641	74,641	74,641	0	
60	School Choice (School All Other above)	195,153	195,153	195,153	0	
61	Student Fees	35,750	35,750	35,750	0	
62	School Rental	44,000	44,000	44,000	0	
63	Early Childhood Development Gt	13,290	13,290	13,290	0	
64	Title I	158,739	158,739	158,739	0	
65	Title IIA	60,795	60,795	60,795	0	
66	School Tuition	0	0	0	0	
67	Other	23,791	23,791	23,791	0	
	<b>Total School Special Revenue</b>	<b>2,079,979</b>	<b>2,079,979</b>	<b>2,079,979</b>	0	

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					FY 21 vs FY 22	
<b>DETAIL USES</b>						
<b>OPERATING BUDGET</b>						
General Government						
70	Salary	1,214,959	1,251,408	1,243,602	28,643	
71	Expense	495,225	497,701	494,325	(900)	
	<b>Sub Total</b>	<b>1,710,184</b>	<b>1,749,109</b>	<b>1,737,927</b>	<b>27,743</b>	
Public Safety						
72	Salary	4,766,600	4,909,598	4,809,659	43,059	Fire CBA expires 6/30/21
73	Expense	628,664	631,807	573,975	(54,689)	
74	Employee Benefits / Liability Ins.	208,500	224,138	173,000	(35,500)	
	<b>Sub Total</b>	<b>5,603,764</b>	<b>5,765,543</b>	<b>5,556,634</b>	<b>(47,130)</b>	
Planning & Community Development						
75	Salary	170,923	176,051	211,773	40,850	Bldg Clerical from 0.75 FTO to 1.00FTE, ATM/Planner
76	Expense	22,595	22,708	21,500	(1,095)	
	<b>Sub Total</b>	<b>193,518</b>	<b>198,759</b>	<b>233,273</b>	<b>39,755</b>	
Schools (w / IT adjustment)						
77	Salary	30,737,553	31,659,680	31,333,222	595,669	GF plus \$749,223
78	Expense	7,019,694	7,054,792	7,533,628	513,934	FY 22 Estimated
	<b>Sub Total</b>	<b>37,757,247</b>	<b>38,714,472</b>	<b>38,866,850</b>	<b>1,109,603</b>	
Department of Public Works						
79	Salary	2,568,685	2,645,746	2,799,257	230,572	
80	Expense	6,048,554	6,078,797	6,135,993	87,439	
81	Employee Benefits / Liability Ins.	382,550	411,241	375,800	(6,750)	
82	Debt Service	1,565,833	1,617,641	1,728,707	162,874	
	<b>Sub Total</b>	<b>10,565,622</b>	<b>10,753,425</b>	<b>11,039,757</b>	<b>474,135</b>	
Community Services						
83	Salary	1,357,553	1,192,280	1,324,195	(33,358)	FY 22 Day Care request \$199,990
84	Expense	321,633	323,241	304,280	(17,353)	
85	<b>Sub Total</b>	<b>1,679,186</b>	<b>1,515,521</b>	<b>1,628,475</b>	<b>(50,711)</b>	
86						
87	Debt Service (GF)	5,727,719	6,201,099	6,246,399	518,680	Air Handlers 10 year finance
88	Employee Benefits / Liability Ins. (GF)	10,890,125	11,714,650	11,309,621	419,496	SB new OPEB policy = \$132,500 1/2 funded
	<b>TOTAL OPERATING BUDGET</b>	<b>74,127,365</b>	<b>76,612,577</b>	<b>76,618,936</b>	<b>2,491,571</b>	
<b>Summary by Expenditure Category</b>						
89	Salary	40,816,273	41,834,761	41,721,708	905,435	
90	Expense	14,536,365	14,609,047	15,063,701	527,336	
91	Debt Service	7,293,552	7,818,740	7,975,106	681,554	
92	Employee Benefits / Liability Ins.	11,481,175	12,350,029	11,858,421	377,246	
93	<b>Totals</b>	<b>74,127,365</b>	<b>76,612,577</b>	<b>76,618,936</b>	<b>2,491,571</b>	
93a	<b>Grand Total</b>	<b>74,127,365</b>	<b>76,612,577</b>	<b>76,618,936</b>	<b>2,491,571</b>	
<b>Balar</b>						
	Free Cash	2,458,516	Water		217,003	
	Operational Stabilization Fund	4,214,249	Sewer		799,084	
	Capital Stabilization Fund	61,910	SW/R		78,273	
	Ambulance Reserve	171,177	Stormwater		12,867	
FY 2022 BUDGET SB 2-24-21						