




TOWN OF HOPKINTON
TOWN MANAGER'S OFFICE
Norman Khumalo, Town Manager

TO: Town of Hopkinton Select Board

FROM: Norman Khumalo, Town Manager 

DATE: March 16, 2021

RE: Fiscal Year (FY) 2022 Comprehensive Budget to Appropriation Committee

REF: (1) My memo of January 26, 2021, Comprehensive Budget Transmittal
(2) Select Board Budget Update, February 2, 2021

Enclosures (1) through (8) of this memorandum update reference (1) with information provided in reference (2), and the following additional adjustments:

- Elimination of a capital request for a pickup truck and plow for the Facilities Department in the amount of \$25,000 that will be obtained through other available funding
- Elimination of a proposal for excluded debt spending \$375,000 for a Center School Feasibility Study and replacement with \$60,000 in pay as you go spending for a Center School Study
- Additional personnel funding of \$26,247 for a driver for the Senior Center, which had been funded under a grant that is nearing completion

With the enactment of federal COVID-19 relief legislation on March 11, 2021, the Town expects additional grant funding which will favorably impact the FY 2022 budget. However, the extent to which new federal aid will improve the FY 2022 budget situation will not be clear until the amount of aid allocated to the Town is specifically known; and, more importantly, until the specific regulations for the use of those funds are promulgated. While I have been advised by state officials that there will be “more flexibility” in the use of the funds, specific regulatory details are needed before actual budgetary changes can be proposed.

At this time, to remain on schedule, I recommend the Select Board vote to transmit either the 2.5% tax impact version of the proposed budget or the 1.0% tax impact version of the proposed budget to the Appropriation Committee for action; with the understanding that an additional round of budget adjustments will be recommended when details on federal COVID-19 relief are available. At this juncture, it is important that the Select Board decide between the two tax impact versions.

Recommended Motion:

I move to forward the Town Manager's March 16, 2021 memorandum, Fiscal Year (FY) 2022 Comprehensive Budget to the Appropriation Committee for review of the 2.5% tax impact version of the recommendation, and for preparation of a recommendation to the Annual Town Meeting.

or

I move to forward the Town Manager's March 16, 2021 memorandum, Fiscal Year (FY) 2022 Comprehensive Budget to the Appropriation Committee for review of the 1% tax impact version of the recommendation, and for preparation of a recommendation to the Annual own Meeting.

- Enclosure:
- (1) Projected Sources and Uses of Funds, FY 2022, 2.5% & 1.0% Tax Impact
 - (2) General Fund Five Year Financial Forecasting Model, 2.5% Tax Impact
 - (3) Projected Tax Impact, FY 2022, 2.5.% Tax Impact
 - (4) Line by Line Appropriation Summary, FY 2022, 2.5% Tax Impact
 - (5) General Fund Five Year Financial Forecasting Model, 1.0% Tax Impact
 - (6) Projected Tax Impact, FY 2022, 1.0% Tax Impact
 - (7) Line by Line Appropriation Summary, FY 2022, 1.0% Tax Impact
 - (8) Capital Improvement Summary, FY 2022

Town of Hopkinton; FY 2022 General Fund Sources and Uses
Projected Sources and Uses of Funds, FY 2022, 2.5% & 1.0% Tax Impact

March 16, 2021
March 16, 2021

Sources of Funds	FY21 Sources of Funds	2.5% Tax Impact			1.0% Tax Impact		
		FY22 Estimated Sources of Funds, 2.5% Tax Impact	% Chg. FY21 - FY22 2.5% TI	Tax impact	FY22 Estimated Sources of Funds, 1.0% Tax Impact	% Chg. FY21 - FY22 1.0% TI	Tax impact
Levy Base	\$68,844,684	\$72,765,443	5.7%	2.31%	\$71,759,972	4.2%	1.00%
New Growth	\$2,135,061	\$2,000,000	-6.3%	2.60%	\$2,000,000	-6.3%	2.60%
Debt Exclusions	\$5,938,971	\$6,518,407	9.8%	0.75%	\$6,518,407	9.8%	0.75%
Less - Provision for tax abatements/exemptions	<u>-\$500,000</u>	<u>-\$500,000</u>	0.0%		<u>-\$500,000</u>	0.0%	
Estimated Net Property Tax Revenue	\$76,418,716	\$80,783,850	5.7%	5.66%	\$79,778,379	4.4%	4.35%
Excess from Prior Fiscal Year (Cert. Free Cash)	\$1,427,494	\$2,525,278	76.9%		\$2,525,278	76.9%	
State Aid	\$8,603,524	\$9,409,560	9.4%		\$9,409,560	9.4%	
Less - Regional and State Program Charges	<u>-\$581,354</u>	<u>-\$508,012</u>	12.6%		<u>-\$508,012</u>	-12.6%	
Estimated Net State Aid	\$8,022,170	\$8,901,548	11.0%		\$8,901,548	11.0%	
Mass School Building Authority Reimbursement	\$1,487,086	\$0	-100.0%		\$0	-100.0%	
Excise Tax, Licenses, other Local Receipts	\$4,474,374	\$3,808,347	-14.9%		\$3,808,347	-14.9%	
Cost Share from Enterprise Funds	\$662,178	\$698,595	5.5%		\$698,595	5.5%	
Ambulance, Library Foundation, misc. sources	\$1,090,677	\$1,016,506	-6.8%		\$1,016,506	-6.8%	
Transfer from General Stabilization	\$0	\$382,469	n/a		\$514,140	n/a	
Transfer from School Stabilization	\$0	\$382,469	n/a		\$382,469	n/a	
Total Sources of Funds:	\$93,582,695	\$98,499,062	5.3%		\$97,625,262	4.3%	
	FY 2021 Budgeted Uses of Funds	FY22 Estimated Uses of Funds, 2.5% Tax Impact	% Chg. FY21 - FY22 2.5% TI		FY22 Estimated Uses of Funds, 1.0% Tax Impact	% Chg. FY21 - FY22 1.0% TI	
Uses of Funds							
Tax lien administration costs	\$50,000	\$50,000	0.0%		\$50,000	0.0%	
State funded Library spending	\$18,900	\$25,513	35.0%		\$25,513	35.0%	
Repayment of Debt Principal and Interest	\$8,991,366	\$7,683,149	-14.5%		\$7,683,149	-14.5%	
Deficits and Judgments	\$0	\$0	0.0%		\$0	0.0%	
Snow and Ice Surge Costs	\$0	\$0	0.0%		\$0	0.0%	
General Government	\$4,775,461	\$4,926,350	3.2%		\$4,845,550	1.5%	
General Government - Municipal COVID-19 PPE	\$0	\$200,000	n/a		\$200,000	n/a	
Public Safety	\$6,975,145	\$7,359,365	5.5%		\$7,359,365	5.5%	
Regional Technical Vocational School	\$676,913	\$676,913	0.0%		\$676,913	0.0%	
Education	\$51,206,402	\$53,966,911	5.4%		\$53,278,911	4.0%	
Public Works	\$5,997,212	\$6,214,621	3.6%		\$6,124,621	2.1%	
Health and Human Services	\$1,092,214	\$1,239,862	13.5%		\$1,239,862	13.5%	
Culture and Recreation	\$780,612	\$854,534	9.5%		\$839,534	7.5%	
Employee Benefits and Insurance	\$12,618,470	\$13,348,914	5.8%		\$13,348,914	5.8%	
Transfer to OPEB (post-retirement health care)	\$400,000	\$410,000	2.5%		\$410,000	2.5%	
Transfer to Stabilization	\$0	\$0	0.0%		\$0	0%	
Town Meeting Capital Articles, free cash	\$0	\$1,542,930	n/a		\$1,542,930	n/a	
Total Uses of Funds:	\$93,582,695	\$98,499,062	5.3%		\$97,625,262	4.3%	

Encl: (1)

Town of Hopkinton; General Fund Five Year Financial Forecasting Model, 2.5% Tax Impact March 16, 2021

	FY21 Enacted	FY22 Plan	% Change	FY23 Forecast	FY24 Forecast	FY25 Forecast
Levy Base	\$67,165,545	\$70,990,676		\$74,765,443	\$78,394,579	\$81,903,243
Amended prior year growth	\$0					
2 1/2% increase	\$1,690,070	\$1,774,767	2.50%	\$1,869,136	\$1,959,864	\$2,047,581
New Growth	\$2,135,061	\$2,000,000		\$1,760,000	\$1,548,800	\$1,362,944
Overrides/(Underrides)				\$0	\$0	\$0
Debt Exclusions	\$5,938,971	\$6,518,407		\$6,243,597	\$5,960,990	\$5,600,434
Unused Levy						
Net Tax Levy	\$76,929,647	\$81,283,850		\$84,638,176	\$87,864,233	\$90,914,202
Cherry Sheet Receipts	\$8,603,524	\$9,409,560		\$9,409,560	\$9,409,560	\$9,409,560
MSBA Reimbursements	\$1,487,086	\$0		\$0	\$0	\$0
Local Receipts	\$4,474,374	\$3,808,347		\$3,960,681	\$4,119,108	\$4,283,872
Subtotal, Revenues	\$91,494,631	\$94,501,757		\$98,008,417	\$101,392,902	\$104,607,635
Add: Additional Sources						
Free Cash - operating	\$1,029,205	\$572,348		\$0	\$0	\$0
Free Cash - capital/other	\$393,679	\$1,952,930		\$1,990,230	\$1,870,719	\$1,757,183
Enterprise - Indirect Costs	\$662,178	\$698,595		\$716,060	\$733,961	\$752,310
Overlay Surplus	\$0					
General Stabilization Fund	\$0	\$382,469		\$0	\$0	\$0
School Stabilization Fund		\$382,469				
Other	\$1,084,356	\$1,010,185		\$776,640	\$594,185	\$591,377
Unused Capital Balances		\$6,321		\$25,000	\$25,000	\$25,000
Subtotal	\$3,169,418	\$5,005,317		\$3,507,930	\$3,223,865	\$3,125,870
Less:						
Prov for Abate/Exemp (Overlay)	-\$500,000	-\$500,000		-\$500,000	-\$500,000	-\$500,000
Cherry sheet offsets	-\$18,900	-\$25,513		-\$26,513	-\$27,552	-\$28,632
Snow & Ice	\$0	\$0		\$0	\$0	\$0
Cherry Sheet charges	-\$581,354	-\$508,012		-\$508,012	-\$508,012	-\$508,012
Tax title	-\$50,000	-\$50,000		-\$50,000	-\$50,000	-\$50,000
Deficits & Judgements	\$0	\$0		\$0	\$0	\$0
Debt Service	-\$8,991,366	-\$7,683,149		-\$7,298,834	-\$6,864,656	-\$6,378,916
Parks Enterprise Subsidy	\$0	\$0		\$0	\$0	\$0
Other	\$0	\$0		\$0	\$0	\$0
Subtotal	-\$10,141,620	-\$8,766,674		-\$8,383,359	-\$7,950,220	-\$7,465,560
Net Sources available for Approp	\$84,522,429	\$90,740,400		\$93,132,988	\$96,666,546	\$100,267,944
Expenditures By Category:						
	FY21 Enacted	FY22 Plan	% Change	FY23 Forecast	FY24 Forecast	FY25 Forecast
General Government	\$4,775,461	\$4,926,350	3.16%	\$5,098,772	\$5,277,229	\$5,461,932
Municipal COVID-19 PPE	\$0	\$200,000	100.00%	\$0	\$0	\$0
Public Safety	\$6,975,145	\$7,359,365	5.51%	\$7,616,943	\$7,883,536	\$8,159,460
Education	\$51,883,315	\$54,643,824	5.32%	\$57,376,015	\$60,244,816	\$63,257,057
Public Works	\$5,997,212	\$6,214,621	3.63%	\$6,432,133	\$6,657,257	\$6,890,261
Human Services	\$1,092,214	\$1,239,862	13.52%	\$1,283,257	\$1,328,171	\$1,374,657
Culture & Recreation	\$780,612	\$854,534	9.47%	\$884,443	\$915,398	\$947,437
Employee Benefits & Insurance	\$12,618,470	\$13,348,914	5.79%	\$14,615,773	\$15,785,035	\$17,047,838
Subtotal, Omnibus Budget	\$84,122,429	\$88,787,470		\$93,307,336	\$98,091,443	\$103,138,642
Articles - non-capital						
Articles - capital	\$0	\$1,542,930		\$1,800,000	\$1,800,000	\$1,800,000
Transfer to Stabilization Fund(s)	\$0	\$0		\$208,000	\$213,200	\$218,530
Transfer to OPEB Trust	\$400,000	\$410,000		\$420,250	\$430,756	\$441,525
Total Expenditures	\$84,522,429	\$90,740,400		\$95,735,586	\$100,535,399	\$105,598,697
Surplus (Shortfall)	0	0		-\$2,602,598	-\$3,868,853	-\$5,330,753

ENCL: (2)

Town of Hopkinton; Projected Tax Impact, FY 2022, 2.5.% Tax Impact

March 16, 2021

<u>Overall Tax Impact Summary:</u>	<u>FY21</u>	Tax Impact % Change from FY20	<u>FY22</u>	Maximum Tax Impact % Change from FY21
Prior Year Unused Levy	\$ 341,876	0.47%	\$ -	0.00%
Statutory 2 1/2% Levy Increase	\$ 1,679,139	2.33%	\$ 1,774,767	2.31%
Override/(Underride)	\$ -	0.00%	\$ -	0.00%
Unused Levy	\$ -	0.00%	\$ -	0.00%
Net Change in Principal & Interest on Excluded Debt	\$ 688,908	0.96%	\$ 579,436	0.75%
Change in Tax Levy on Existing Tax Base	\$ 2,709,923	3.76%	\$ 2,354,203	3.06%
Additional Projected Tax Levy from New Growth	\$ 1,900,000	2.64%	\$ 2,000,000	2.60%
New Growth Adjustment (Fall 2020)	\$ 235,061	0.33%	N/A	N/A
Total Increase in Tax Levy	\$ 4,844,984	6.73%	\$ 4,354,203	5.66%

Encl: (3)

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 2.5% Tax Impact

March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
FUND 1000: GENERAL FUND						
General Government						
122 Select Board						
Expenses	2,000	2,000	2,000	2,000	0	0.0%
Total	2,000	2,000	2,000	2,000	0	0.0%
123 Town Manager						
Personal Services	426,250	437,528	452,453	452,453	14,925	3.4%
Expenses	29,300	32,550	31,300	31,300	-1,250	-3.8%
Total	455,550	470,078	483,753	483,753	13,675	2.9%
131 Appropriation Committee						
Expenses	500	500	500	500	0	0.0%
Reserve Fund	125,000	125,000	125,000	125,000	0	0.0%
Total	125,500	125,500	125,500	125,500	0	0.0%
133 Accounting						
Personal Services	278,566	191,676	159,513	159,513	-32,163	-16.8%
Expenses	26,500	28,950	28,200	23,200	-5,750	-19.9%
Total	305,066	220,626	187,713	182,713	-37,913	-17.2%
135 Administration						
Personal Services	132,600	134,589	138,615	138,615	4,026	3.0%
Expenses	2,500	2,000	2,000	1,835	-165	-8.3%
Total	135,100	136,589	140,615	140,450	3,861	2.8%
137 Procurement & Grants						
Personal Services	0	75,000	75,000	75,000	0	0.0%
Expenses	0	5,000	5,000	5,000	0	0.0%
Total	0	80,000	80,000	80,000	0	0.0%
141 Assessors						
Personal Services	198,887	206,001	212,537	212,537	6,536	3.2%
Expenses	14,000	17,300	17,550	17,550	250	1.4%
Appraisal Services	109,000	151,500	181,500	181,500	30,000	19.8%
Total	321,887	374,801	411,587	411,587	36,786	9.8%
145 Treasurer/Collector						
Personal Services	303,256	298,817	307,568	307,568	8,752	2.9%
Expenses	80,500	80,000	76,900	76,900	-3,100	-3.9%
Total	383,756	378,817	384,468	384,468	5,652	1.5%
151 Legal						
Legal Counsel	255,000	275,000	280,000	280,000	5,000	1.8%
Total	255,000	275,000	280,000	280,000	5,000	1.8%
152 Human Resources						
Personal Services	219,325	223,793	229,704	229,704	5,911	2.6%
Compensation Contingency	500,890	325,000	325,000	325,000	0	0.0%
Expenses	123,636	124,236	124,456	124,456	220	0.2%
Total	843,851	673,029	679,160	679,160	6,131	0.9%
155 Information Technology						
Personal Services	298,620	303,161	349,733	349,733	46,572	15.4%
Expenses	536,476	547,184	639,500	639,500	92,316	16.9%

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 2.5% Tax Impact

March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Total	835,096	850,345	989,233	989,233	138,888	16.3%
161 Town Clerk						
Personal Services	128,938	130,795	191,435	138,435	7,640	5.8%
Expenses	7,709	7,302	7,395	7,395	93	1.3%
Total	136,646	138,097	198,830	145,830	7,733	5.6%
162 Election & Registration						
Personal Services	18,308	25,883	9,750	9,750	-16,133	-62.3%
Expenses	18,488	21,261	15,150	15,150	-6,111	-28.7%
Total	36,795	47,144	24,900	24,900	-22,244	-47.2%
170 Land Use, Planning & Permitting						
Personal Services	505,841	525,150	553,529	553,529	28,379	5.4%
Expenses	20,330	20,300	69,892	44,892	24,592	121.1%
Total	526,171	545,450	623,421	598,421	52,971	9.7%
177 Green Committee						
Expenses	0	0		165	165	100.0%
Total	0	0	0	165	165	100.0%
173 Open Space Committee						
Expenses	3,000	12,100	12,100	12,100	0	0.0%
Total	3,000	12,100	12,100	12,100	0	0.0%
187 Trail Committees						
Upper Charles Tr. Comm. Expenses	52,950	50,679	52,300	52,300	1,621	3.2%
Trails Coord. Mgt. Comm. Expenses		36,081	25,000	25,000	-11,081	-30.7%
Total	52,950	86,760	77,300	77,300	-9,460	-10.9%
192 Town Hall						
Expenses	8,270	8,270	8,270	8,270	0	0.0%
Total	8,270	8,270	8,270	8,270	0	0.0%
194 Cable Committee						
Expenses	0	0	0	0	0	0.0%
Total	0	0	0	0	0	0.0%
199 Other General Government						
Town Reports	5,000	5,000	5,000	5,000	0	0.0%
Audit	48,000	48,000	48,000	48,000	0	0.0%
Transfer: Water Ent., Fire Prot.	297,856	297,856	297,856	247,500	-50,356	-16.9%
Total	350,856	350,856	350,856	300,500	-50,356	-14.4%
Total General Government	4,777,494	4,775,461	5,059,706	4,926,350	150,889	3.2%

COVID 19

Municipal COVID-19 PPE	0	0	200,000	200,000	200,000	n/a
------------------------	---	---	---------	---------	---------	-----

Public Safety

210 Police

Personal Services	2,654,418	2,692,516	2,850,635	2,850,635	158,119	5.9%
Expenses	175,906	162,506	196,506	175,783	13,277	8.2%
Auxiliary Police Expenses	3,000	3,000	3,000	3,000	0	0.0%
Total	2,833,324	2,858,022	3,050,141	3,029,418	171,396	6.0%

214 Communications

Personal Services	583,999	648,978	680,463	682,180	33,202	5.1%
-------------------	---------	---------	---------	---------	--------	------

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 2.5% Tax Impact

March 16, 2021

		(A)	(B)	(C)	(A to C)	(A to C)
	FY20	FY21	FY22 Dept	FY22 Town Mgr.	\$ Chg.	% Chg.
	Enacted	Enacted	Requests	Recommend	FY21-22	FY21-22
Expenses	14,950	40,030	39,585	46,585	6,555	16.4%
Total	598,949	689,008	720,048	728,765	39,757	5.8%
220 Fire						
Personal Services	2,879,521	3,096,078	3,285,943	3,262,944	166,866	5.4%
Expenses	243,507	286,300	295,800	292,500	6,200	2.2%
Total	3,123,028	3,382,378	3,581,743	3,555,444	173,066	5.1%
244 Sealer of Weights & Measures						
Personal Services	3,320	3,320	3,320	3,320	0	0.0%
Expenses	1,300	1,300	1,300	1,300	0	0.0%
Total	4,620	4,620	4,620	4,620	0	0.0%
292 Animal Control						
Personal Services	34,720	34,118	34,118	34,118	0	0.0%
Expenses	7,000	7,000	7,000	7,000	0	0.0%
Total	41,720	41,118	41,118	41,118	0	0.0%
Total Public Safety	6,601,642	6,975,145	7,397,670	7,359,365	384,220	5.5%
Education						
300 Hopkinton Public Schools						
Hopkinton Public Schools	48,044,950	51,206,402	53,966,911	53,966,911	2,760,509	5.4%
Total	48,044,950	51,206,402	53,966,911	53,966,911	2,760,509	5.4%
800 Regional Technical Vocational School						
Regional Schools	599,556	676,913	676,913	676,913	0	0.0%
Total	599,556	676,913	676,913	676,913	0	0.0%
Total Education	48,644,506	51,883,315	54,643,824	54,643,824	2,760,509	5.3%
Public Works						
410 Engineering & Facilities						
Personal Services	285,123	314,907	340,528	322,198	7,291	2.3%
Expenses	986,736	985,736	990,086	990,086	4,350	0.4%
Total	1,271,859	1,300,643	1,330,614	1,312,284	11,641	0.9%
420 Public Works Administration						
Personal Services	426,624	447,884	485,335	485,335	37,451	8.4%
Total	426,624	447,884	485,335	485,335	37,451	8.4%
422 Highway						
Personal Services	874,291	901,019	915,938	915,938	14,919	1.7%
Expenses	574,325	603,200	622,200	618,900	15,700	2.6%
Sidewalk Maintenance	50,000	50,000	50,000	50,000	0	0.0%
Pavement Management	501,000	501,000	550,000	501,000	0	0.0%
Stormwater System	370,000	370,000	370,000	370,000	0	0.0%
Parks & Recreation Facility Support		90,000	105,000	105,000	15,000	16.7%
Lake Maspenock Weed Control	60,000	60,000	60,000	60,000	0	0.0%
Total	2,429,616	2,575,219	2,673,138	2,620,838	45,619	1.8%
423 Snow & Ice						
Snow & Ice Control	350,000	350,000	350,000	350,000	0	0.0%
Total	350,000	350,000	350,000	350,000	0	0.0%
424 Street Lighting						
Street Lights	33,000	33,000	33,000	33,000	0	0.0%
Total	33,000	33,000	33,000	33,000	0	0.0%

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 2.5% Tax Impact

March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
426 Traffic Control						
Traffic Lights	25,000	25,000	25,000	25,000	0	0.0%
Total	25,000	25,000	25,000	25,000	0	0.0%
427 Tree Warden						
Personal Services	14,354	14,354	14,354	14,354	0	0.0%
Expenses	50,000	150,000	250,000	250,000	100,000	66.7%
Total	64,354	164,354	264,354	264,354	100,000	60.8%
429 Other Storm Control						
Storm Control	10,000	10,000	10,000	10,000	0	0.0%
Total	10,000	10,000	10,000	10,000	0	0.0%
433 Waste Collection & Disposal						
Recycling Salaries	17,632	17,632	10,000	10,000	-7,632	-43.3%
Rubbish Collection/Disposal	456,607	468,030	479,750	479,750	11,720	2.5%
Rubbish Disposal	350,000	360,000	367,100	367,100	7,100	2.0%
Recycling Expense	10,000	10,000	20,000	20,000	10,000	100.0%
Recycling Collection/Disposal	214,873	220,250	225,760	225,760	5,510	2.5%
Household Hazardous Waste	14,000	14,000	10,000	10,000	-4,000	-28.6%
Total	1,063,112	1,089,912	1,112,610	1,112,610	22,698	2.1%
491 Cemetery Commission						
Personal Services	200	200	0	0	-200	-100.0%
Expenses	1,000	1,000	1,200	1,200	200	20.0%
Total	1,200	1,200	1,200	1,200	0	0.0%
Total Public Works	5,674,765	5,997,212	6,285,251	6,214,621	217,409	3.6%
<u>Health and Human Services</u>						
511 Health Services						
Personal Services	206,956	210,169	295,000	281,654	71,485	34.0%
Expenses	79,060	79,060	93,690	93,690	14,630	18.5%
Total	286,016	289,229	388,690	375,344	86,115	29.8%
541 Senior Center						
Personal Services	330,323	423,986	426,804	426,804	2,818	0.7%
Expenses	61,750	40,655	40,955	40,955	300	0.7%
Total	392,073	464,641	467,759	467,759	3,118	0.7%
542 Youth & Family Services						
Personal Services	108,160	137,944	213,954	204,440	66,496	48.2%
Expenses	55,670	78,670	68,670	68,670	-10,000	-12.7%
Total	163,830	216,614	282,624	273,110	56,496	26.1%
543 Veterans Services						
Veterans District	46,656	45,429	47,349	47,349	1,920	4.2%
Veterans Service Benefits	70,000	75,000	75,000	75,000	0	0.0%
Veterans Supplies	1,300	1,300	1,300	1,300	0	0.0%
Total	117,956	121,729	123,649	123,649	1,920	1.6%
Total Health & Human Services	959,874	1,092,214	1,262,722	1,239,862	147,648	13.5%
<u>Culture and Recreation</u>						
610 Library						
Personal Services	538,878	548,092	584,838	584,839	36,747	6.7%
Expenses	43,370	47,365	46,865	46,865	-500	-1.1%

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 2.5% Tax Impact

March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Total	582,248	595,457	631,703	631,704	36,247	6.1%
620 Parks and Recreation						
Personal Services		134,891	171,830	171,830	36,939	27.4%
Expenses		14,000	18,000	18,000	4,000	28.6%
Rec Facility Debt Service		32,714	0	0	-32,714	-100.0%
Total	0	181,605	189,830	189,830	8,225	4.5%
691 Historic Commission						
Expenses	1,000	1,000	1,000	1,000	0	0.0%
Total	1,000	1,000	1,000	1,000	0	0.0%
692 Celebrations						
Memorial Day	2,000	2,000	2,000	2,000	0	0.0%
Total	2,000	2,000	2,000	2,000	0	0.0%
692 Townwide Celebration - Hopkinton Day						
Expenses	0	0	30,000	30,000	30,000	0.0%
Total	0	0	30,000	30,000	30,000	100.0%
695 Historic District Commission						
Expenses	550	550	0	0	-550	-100.0%
Total	550	550	0	0	-550	-100.0%
Total Culture & Recreation	585,798	780,612	854,533	854,534	73,922	9.5%
<u>Debt Service</u>						
700 Debt Service						
Retirement of Debt	6,104,130	6,475,643	5,041,170	5,041,170	-1,434,473	-22.2%
Long Term Interest	2,335,096	2,515,723	2,641,979	2,641,979	126,256	5.0%
Authorized/Unissued	0	0			0	0.0%
Total Debt Service	8,439,226	8,991,366	7,683,149	7,683,149	-1,308,217	-14.5%
<u>Employee Benefits&Insurance</u>						
910 Employee Benefits & Insurance						
Unemployment Insurance	105,000	105,000	120,812	120,822	15,822	15.1%
Medicare Tax	651,000	751,550	864,725	864,715	113,165	15.1%
Life Insurance Premiums	20,000	40,000	46,024	46,024	6,024	15.1%
Health Insurance Premium	7,607,616	8,543,549	8,543,549	8,543,549	0	0.0%
Middlesex County Retirement	2,486,832	2,486,832	2,910,419	2,910,419	423,587	17.0%
Drug and Alcohol Testing	3,000	5,000	5,753	5,753	753	15.1%
Blanket Insurance Premiums	592,000	686,539	857,632	857,632	171,093	24.9%
Total Employee Benefits & Insurance	11,465,448	12,618,470	13,348,914	13,348,914	730,444	5.8%
Total General Fund	87,148,752	93,113,795	96,735,769	96,470,619	3,156,824	3.4%
FUND 2400: COMMUNITY PRESERVATION						
193 CPA Administration						
Personal Services	11,000	11,330	12,095	12,095	765	6.8%
Expenses	49,100	49,100	60,210	60,210	11,110	22.6%
Total	60,100	60,430	72,305	72,305	11,875	19.7%
700 Debt Service						
Retirement of Debt	180,000	255,000	250,000	250,000	-5,000	-2.0%
Long Term Interest	38,594	64,573	51,619	51,619	-12,954	-20.1%
Total	218,594	319,573	301,619	301,619	-17,954	-5.6%

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 2.5% Tax Impact

March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Total Community Preservation	278,694	380,003	373,924	373,924	-6,079	-1.6%

FUND 6000: SEWER ENTERPRISE

Direct Costs

440 Sewer

Personal Services	173,873	177,742	174,818	174,818	-2,924	-1.6%
Expenses	1,059,704	986,743	913,862	913,862	-72,881	-7.4%
Total	1,233,577	1,164,485	1,088,680	1,088,680	-75,805	-6.5%

700 Debt Service

Retirement of Debt	1,144,397	1,128,918	846,381	846,381	-282,537	-25.0%
Long Term Interest	195,662	168,065	144,063	144,063	-24,002	-14.3%
Total	1,340,059	1,296,983	990,444	990,444	-306,539	-23.6%

Appropriation 2,573,636 2,461,468 2,079,124 2,079,124 -382,344 -15.5%

Indirect Costs

Employee Benefits & Pensions	59,676	60,576	309,724	309,724	249,148	411.3%
Shared Employees	221,501	224,846			-224,846	-100.0%
Shared Facility			0	0	0	
Other (Workers comp)			0	0	0	

Indirect Cost Total 281,178 285,422 309,724 309,724 24,302 8.5%

Total Sewer Enterprise 2,854,814 2,746,890 2,388,848 2,388,848 -358,042 -13.0%

FUND 6100: WATER ENTERPRISE

Direct Costs

450 Water

Personal Services	420,286	437,483	434,572	434,572	-2,911	-0.7%
Expenses	827,546	849,500	860,546	860,546	11,046	1.3%
Total	1,247,832	1,286,983	1,295,118	1,295,118	8,135	0.6%

700 Debt Service

Retirement of Debt	647,411	1,085,028	582,144	582,144	-502,884	-46.3%
Long Term Interest	162,270	417,025	220,728	220,728	-196,297	-47.1%
Total	809,681	1,502,053	802,872	802,872	-699,181	-46.5%

Appropriation 2,057,513 2,789,036 2,097,990 2,097,990 -691,046 -24.8%

Indirect Costs

Employee Benefits & Pensions	129,888	131,849	388,872	388,872	257,023	194.9%
Shared Employees	239,660	243,279			-243,279	-100.0%
Shared Facility					0	0.0%
Other (Workers comp)					0	0.0%

Total 369,547 375,128 388,872 388,872 13,744 3.7%

Total Water Enterprise 2,427,060 3,164,164 2,486,862 2,486,862 -677,302 -21.4%

FUND 6200: PARKS & RECREATION

Direct Costs

630 Parks & Recreation

Personal Services	236,320				0	0.0%
-------------------	---------	--	--	--	---	------

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 2.5% Tax Impact

March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Expenses	363,556				0	0.0%
Fruit Street Facility Operation		48,198	0	0	-48,198	-100.0%
Total	599,876	48,198	0	0	-48,198	-100.0%

700 Debt Service

Retirement of Debt	32,700				0	0.0%
Total	32,700	0	0	0	0	0.0%

Indirect Costs

Employee Benefits & Pensions	7,859				0	0.0%
Shared Employees	31,004	1,629			-1,629	-100.0%
Shared Facility		0				
Other (Workers comp)						
Total	38,864	1,629	0	0	-1,629	-100.0%

Total Park and Recreation 671,440 49,827 0 0 -49,827 -100.0%

FUND 6300: PEG ACCESS

Direct Costs

630 PEG Access

Personal Services	50,000	253,000	258,060	258,060	5,060	2.0%
Expenses		86,847	88,584	88,584	1,737	2.0%
Capital Budget		180,000	0	0	-180,000	-100.0%
Total	50,000	519,847	346,644	346,644	-173,203	-33.3%

Total PEG Access Enterprise Fund 50,000 519,847 346,644 346,644 -173,203 -33.3%

Appropriation Summary*

Fund 1000: General Fund	87,148,752	93,113,795	96,735,769	96,470,619	3,156,824	3.4%
Fund 2400: Community Preservation	278,694	380,003	373,924	373,924	-6,079	-1.6%
Fund 6000: Sewer Enterprise	2,854,814	2,746,890	2,388,848	2,388,848	-358,042	-13.0%
Fund 6100: Water Enterprise	2,427,060	3,164,164	2,486,862	2,486,862	-677,302	-21.4%
Fund 6200: Parks & Recreation Enterprise	671,440	49,827	0	0	-49,827	-100.0%
Fund 6300: PEG Access Enterprise	50,000	519,847	346,644	346,644	-173,203	-33.3%
Total	93,430,760	99,974,526	102,332,047	102,066,897	1,892,371	1.9%

*Enterprise Funds Include Indirect Costs

Appropriation Summary	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Fund 1000: General Fund	\$87,148,752	\$93,113,795	\$96,735,769	\$96,470,619	\$3,156,824	3.39%
Fund 2400: Community Preservation	\$278,694	\$380,003	\$373,924	\$373,924	-\$6,079	-1.60%
Fund 6000: Sewer Enterprise	\$2,854,814	\$2,746,890	\$2,388,848	\$2,388,848	-\$358,042	-13.03%
Fund 6100: Water Enterprise	\$2,427,060	\$3,164,164	\$2,486,862	\$2,486,862	-\$677,302	-21.41%
Fund 6200: Parks & Recreation Enterprise	\$671,440	\$49,827	\$0	\$0	-\$49,827	-100.00%
Fund 6300: PEG Access Enterprise	\$50,000	\$519,847	\$346,644	\$346,644	-\$173,203	-33.32%

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 2.5% Tax Impact

March 16, 2021

		(A)	(B)	(C)	(A to C)	(A to C)
	FY20 Enacted	FY21 Enacted	FY22 Dept Requests	FY22 Town Mgr. Recommend	\$ Chg. FY21-22	% Chg. FY21-22
Total	\$93,430,760	\$99,974,526	\$102,332,047	\$102,066,897	\$1,892,371	1.89%

Town of Hopkinton; General Fund Five Year Financial Forecasting Model, 1.0% Tax Impact March 16, 2021

	FY21 Enacted	FY22 Plan	% Change	FY23 Forecast	FY24 Forecast	FY25 Forecast
Levy Base	\$67,165,545	\$70,990,676		\$74,765,443	\$78,394,579	\$81,903,243
Amended prior year growth	\$0					
2 1/2% increase	\$1,690,070	\$1,774,767	2.50%	\$1,869,136	\$1,959,864	\$2,047,581
New Growth	\$2,135,061	\$2,000,000		\$1,760,000	\$1,548,800	\$1,362,944
Overrides/(Underrides)				\$0	\$0	\$0
Debt Exclusions	\$5,938,971	\$6,518,407		\$6,243,597	\$5,960,990	\$5,600,434
Unused Levy		-\$1,005,470				
Net Tax Levy	\$76,929,647	\$80,278,380		\$84,638,176	\$87,864,233	\$90,914,202
Cherry Sheet Receipts	\$8,603,524	\$9,409,560		\$9,409,560	\$9,409,560	\$9,409,560
MSBA Reimbursements	\$1,487,086	\$0		\$0	\$0	\$0
Local Receipts	\$4,474,374	\$3,808,347		\$3,960,681	\$4,119,108	\$4,283,872
Subtotal, Revenues	\$91,494,631	\$93,496,287		\$98,008,417	\$101,392,902	\$104,607,635
Add: Additional Sources						
Free Cash - operating	\$1,029,205	\$572,348		\$0	\$0	\$0
Free Cash - capital/other	\$393,679	\$1,952,930		\$1,990,230	\$1,870,719	\$1,757,183
Enterprise - Indirect Costs	\$662,178	\$698,595		\$716,060	\$733,961	\$752,310
Overlay Surplus	\$0					
General Stabilization Fund	\$0	\$514,140		\$0	\$0	\$0
School Stabilization Fund		\$382,469				
Other	\$1,084,356	\$1,010,185		\$776,640	\$594,185	\$591,377
Unused Capital Balances		\$6,321		\$25,000	\$25,000	\$25,000
Subtotal	\$3,169,418	\$5,136,988		\$3,507,930	\$3,223,865	\$3,125,870
Less:						
Prov for Abate/Exemp (Overlay)	-\$500,000	-\$500,000		-\$500,000	-\$500,000	-\$500,000
Cherry sheet offsets	-\$18,900	-\$25,513		-\$26,513	-\$27,552	-\$28,632
Snow & Ice	\$0	\$0		\$0	\$0	\$0
Cherry Sheet charges	-\$581,354	-\$508,012		-\$508,012	-\$508,012	-\$508,012
Tax title	-\$50,000	-\$50,000		-\$50,000	-\$50,000	-\$50,000
Deficits & Judgements	\$0	\$0		\$0	\$0	\$0
Debt Service	-\$8,991,366	-\$7,683,149		-\$7,298,834	-\$6,864,656	-\$6,378,916
Parks Enterprise Subsidy	\$0	\$0		\$0	\$0	\$0
Other	\$0	\$0		\$0	\$0	\$0
Subtotal	-\$10,141,620	-\$8,766,674		-\$8,383,359	-\$7,950,220	-\$7,465,560
Net Sources available for Approp	\$84,522,429	\$89,866,600		\$93,132,988	\$96,666,546	\$100,267,944
Expenditures By Category:	FY21 Enacted	FY22 Plan	% Change	FY23 Forecast	FY24 Forecast	FY25 Forecast
General Government	\$4,775,461	\$4,845,550	1.47%	\$5,015,144	\$5,190,674	\$5,372,348
Municipal COVID-19 PPE	\$0	\$200,000	100.00%	\$0	\$0	\$0
Public Safety	\$6,975,145	\$7,359,365	5.51%	\$7,616,943	\$7,883,536	\$8,159,460
Education	\$51,883,315	\$53,955,824	3.99%	\$56,653,615	\$59,486,296	\$62,460,611
Public Works	\$5,997,212	\$6,124,621	2.12%	\$6,338,983	\$6,560,847	\$6,790,477
Human Services	\$1,092,214	\$1,239,862	13.52%	\$1,283,257	\$1,328,171	\$1,374,657
Culture & Recreation	\$780,612	\$839,534	7.55%	\$868,918	\$899,330	\$930,806
Employee Benefits & Insurance	\$12,618,470	\$13,348,914	5.79%	\$14,615,773	\$15,785,035	\$17,047,838
Subtotal, Omnibus Budget	\$84,122,429	\$87,913,670		\$92,392,633	\$97,133,889	\$102,136,196
Articles - non-capital						
Articles - capital	\$0	\$1,542,930		\$1,800,000	\$1,800,000	\$1,800,000
Transfer to Stabilization Fund(s)	\$0	\$0		\$208,000	\$213,200	\$218,530
Transfer to OPEB Trust	\$400,000	\$410,000		\$420,250	\$430,756	\$441,525
Total Expenditures	\$84,522,429	\$89,866,600		\$94,820,883	\$99,577,845	\$104,596,251
Surplus (Shortfall)	0	0		-\$1,687,895	-\$2,911,299	-\$4,328,307

Town of Hopkinton; Projected Tax Impact, FY 2022, 1.0% Tax Impact

March 16, 2021

<u>Overall Tax Impact Summary:</u>	<u>FY21</u>	Tax Impact % Change from FY20	<u>FY22</u>	Tax Impact % Change from FY21
Prior Year Unused Levy	\$ 341,876	0.47%	\$ -	0.00%
Statutory 2 1/2% Levy Increase	\$ 1,679,139	2.33%	\$ 1,774,767	2.31%
Override/(Underride)	\$ -	0.00%	\$ -	0.00%
Unused Levy	\$ -	0.00%	\$ (1,005,470)	-1.31%
Net Change in Principal & Interest on Excluded Debt	\$ 688,908	0.96%	\$ 579,436	0.75%
Change in Tax Levy on Existing Tax Base	\$ 2,709,923	3.76%	\$ 1,348,733	1.75%
Additional Projected Tax Levy from New Growth	\$ 1,900,000	2.64%	\$ 2,000,000	2.60%
New Growth Adjustment (Fall 2020)	\$ 235,061	0.33%	N/A	N/A
Total Increase in Tax Levy	\$ 4,844,984	6.73%	\$ 3,348,733	4.35%

Encl: (6)

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 1.0% Tax Impact **March 16, 2021**

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
--	-----------------	------------------------	------------------------------	------------------------------------	--------------------------------	-------------------------------

FUND 1000: GENERAL FUND

General Government

122 Select Board

Expenses	2,000	2,000	2,000	2,000	0	0.0%
Total	2,000	2,000	2,000	2,000	0	0.0%

123 Town Manager

Personal Services	426,250	437,528	452,453	452,453	14,925	3.4%
Expenses	29,300	32,550	31,300	31,300	-1,250	-3.8%
Total	455,550	470,078	483,753	483,753	13,675	2.9%

131 Appropriation Committee

Expenses	500	500	500	500	0	0.0%
Reserve Fund	125,000	125,000	125,000	125,000	0	0.0%
Total	125,500	125,500	125,500	125,500	0	0.0%

133 Accounting

Personal Services	278,566	191,676	159,513	159,513	-32,163	-16.8%
Expenses	26,500	28,950	28,200	23,200	-5,750	-19.9%
Total	305,066	220,626	187,713	182,713	-37,913	-17.2%

135 Administration

Personal Services	132,600	134,589	138,615	138,615	4,026	3.0%
Expenses	2,500	2,000	2,000	1,835	-165	-8.3%
Total	135,100	136,589	140,615	140,450	3,861	2.8%

137 Procurement & Grants

Personal Services	0	75,000	75,000	75,000	0	0.0%
Expenses	0	5,000	5,000	5,000	0	0.0%
Total	0	80,000	80,000	80,000	0	0.0%

141 Assessors

Personal Services	198,887	206,001	212,537	212,537	6,536	3.2%
Expenses	14,000	17,300	17,550	17,550	250	1.4%
Appraisal Services	109,000	151,500	181,500	161,500	10,000	6.6%
Total	321,887	374,801	411,587	391,587	16,786	4.5%

145 Treasurer/Collector

Personal Services	303,256	298,817	307,568	307,568	8,752	2.9%
Expenses	80,500	80,000	76,900	76,900	-3,100	-3.9%
Total	383,756	378,817	384,468	384,468	5,652	1.5%

151 Legal

Legal Counsel	255,000	275,000	280,000	280,000	5,000	1.8%
Total	255,000	275,000	280,000	280,000	5,000	1.8%

152 Human Resources

Personal Services	219,325	223,793	229,704	229,704	5,911	2.6%
Compensation Contingency	500,890	325,000	325,000	325,000	0	0.0%
Expenses	123,636	124,236	124,456	114,456	-9,780	-7.9%

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 1.0% Tax Impact March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Total	843,851	673,029	679,160	669,160	-3,869	-0.6%
155 Information Technology						
Personal Services	298,620	303,161	349,733	349,733	46,572	15.4%
Expenses	536,476	547,184	639,500	588,700	41,516	7.6%
Total	835,096	850,345	989,233	938,433	88,088	10.4%
161 Town Clerk						
Personal Services	128,938	130,795	191,435	138,435	7,640	5.8%
Expenses	7,709	7,302	7,395	7,395	93	1.3%
Total	136,646	138,097	198,830	145,830	7,733	5.6%
162 Election & Registration						
Personal Services	18,308	25,883	9,750	9,750	-16,133	-62.3%
Expenses	18,488	21,261	15,150	15,150	-6,111	-28.7%
Total	36,795	47,144	24,900	24,900	-22,244	-47.2%
170 Land Use, Planning & Permitting						
Personal Services	505,841	525,150	553,529	553,529	28,379	5.4%
Expenses	20,330	20,300	69,892	44,892	24,592	121.1%
Total	526,171	545,450	623,421	598,421	52,971	9.7%
177 Green Committee						
Expenses	0	0		165	165	100.0%
Total	0	0	0	165	165	100.0%
173 Open Space Committee						
Expenses	3,000	12,100	12,100	12,100	0	0.0%
Total	3,000	12,100	12,100	12,100	0	0.0%
187 Trail Committees						
Upper Charles Tr. Comm. Expenses	52,950	50,679	52,300	52,300	1,621	3.2%
Trails Coord. Mgt. Comm. Expenses		36,081	25,000	25,000	-11,081	-30.7%
Total	52,950	86,760	77,300	77,300	-9,460	-10.9%
192 Town Hall						
Expenses	8,270	8,270	8,270	8,270	0	0.0%
Total	8,270	8,270	8,270	8,270	0	0.0%
194 Cable Committee						
Expenses	0	0	0	0	0	0.0%
Total	0	0	0	0	0	0.0%
199 Other General Government						
Town Reports	5,000	5,000	5,000	5,000	0	0.0%
Audit	48,000	48,000	48,000	48,000	0	0.0%
Transfer: Water Ent., Fire Prot.	297,856	297,856	297,856	247,500	-50,356	-16.9%
Total	350,856	350,856	350,856	300,500	-50,356	-14.4%
Total General Government	4,777,494	4,775,461	5,059,706	4,845,550	70,089	1.5%
COVID 19						
Municipal COVID-19 PPE	0	0	200,000	200,000	200,000	n/a

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 1.0% Tax Impact **March 16, 2021**

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Public Safety						
210 Police						
Personal Services	2,654,418	2,692,516	2,850,635	2,850,635	158,119	5.9%
Expenses	175,906	162,506	196,506	175,783	13,277	8.2%
Auxiliary Police Expenses	3,000	3,000	3,000	3,000	0	0.0%
Total	2,833,324	2,858,022	3,050,141	3,029,418	171,396	6.0%
214 Communications						
Personal Services	583,999	648,978	680,463	682,180	33,202	5.1%
Expenses	14,950	40,030	39,585	46,585	6,555	16.4%
Total	598,949	689,008	720,048	728,765	39,757	5.8%
220 Fire						
Personal Services	2,879,521	3,096,078	3,285,943	3,262,944	166,866	5.4%
Expenses	243,507	286,300	295,800	292,500	6,200	2.2%
Total	3,123,028	3,382,378	3,581,743	3,555,444	173,066	5.1%
244 Sealer of Weights & Measures						
Personal Services	3,320	3,320	3,320	3,320	0	0.0%
Expenses	1,300	1,300	1,300	1,300	0	0.0%
Total	4,620	4,620	4,620	4,620	0	0.0%
292 Animal Control						
Personal Services	34,720	34,118	34,118	34,118	0	0.0%
Expenses	7,000	7,000	7,000	7,000	0	0.0%
Total	41,720	41,118	41,118	41,118	0	0.0%
Total Public Safety	6,601,642	6,975,145	7,397,670	7,359,365	384,220	5.5%
Education						
300 Hopkinton Public Schools						
Hopkinton Public Schools	48,044,950	51,206,402	53,966,911	53,278,911	2,072,509	4.0%
Total	48,044,950	51,206,402	53,966,911	53,278,911	2,072,509	4.0%
800 Regional Technical Vocational School						
Regional Schools	599,556	676,913	676,913	676,913	0	0.0%
Total	599,556	676,913	676,913	676,913	0	0.0%
Total Education	48,644,506	51,883,315	54,643,824	53,955,824	2,072,509	4.0%
Public Works						
410 Engineering & Facilities						
Personal Services	285,123	314,907	340,528	322,198	7,291	2.3%
Expenses	986,736	985,736	990,086	990,086	4,350	0.4%
Total	1,271,859	1,300,643	1,330,614	1,312,284	11,641	0.9%
420 Public Works Administration						
Personal Services	426,624	447,884	485,335	485,335	37,451	8.4%
Total	426,624	447,884	485,335	485,335	37,451	8.4%
422 Highway						
Personal Services	874,291	901,019	915,938	915,938	14,919	1.7%
Expenses	574,325	603,200	622,200	618,900	15,700	2.6%

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 1.0% Tax Impact March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Sidewalk Maintenance	50,000	50,000	50,000	50,000	0	0.0%
Pavement Management	501,000	501,000	550,000	501,000	0	0.0%
Stormwater System	370,000	370,000	370,000	370,000	0	0.0%
Parks & Recreation Facility Support		90,000	105,000	90,000	0	0.0%
Lake Maspenock Weed Control	60,000	60,000	60,000	60,000	0	0.0%
Total	2,429,616	2,575,219	2,673,138	2,605,838	30,619	1.2%
423 Snow & Ice						
Snow & Ice Control	350,000	350,000	350,000	350,000	0	0.0%
Total	350,000	350,000	350,000	350,000	0	0.0%
424 Street Lighting						
Street Lights	33,000	33,000	33,000	33,000	0	0.0%
Total	33,000	33,000	33,000	33,000	0	0.0%
426 Traffic Control						
Traffic Lights	25,000	25,000	25,000	25,000	0	0.0%
Total	25,000	25,000	25,000	25,000	0	0.0%
427 Tree Warden						
Personal Services	14,354	14,354	14,354	14,354	0	0.0%
Expenses	50,000	150,000	250,000	175,000	25,000	16.7%
Total	64,354	164,354	264,354	189,354	25,000	15.2%
429 Other Storm Control						
Storm Control	10,000	10,000	10,000	10,000	0	0.0%
Total	10,000	10,000	10,000	10,000	0	0.0%
433 Waste Collection & Disposal						
Recycling Salaries	17,632	17,632	10,000	10,000	-7,632	-43.3%
Rubbish Collection/Disposal	456,607	468,030	479,750	479,750	11,720	2.5%
Rubbish Disposal	350,000	360,000	367,100	367,100	7,100	2.0%
Recycling Expense	10,000	10,000	20,000	20,000	10,000	100.0%
Recycling Collection/Disposal	214,873	220,250	225,760	225,760	5,510	2.5%
Household Hazardous Waste	14,000	14,000	10,000	10,000	-4,000	-28.6%
Total	1,063,112	1,089,912	1,112,610	1,112,610	22,698	2.1%
491 Cemetery Commission						
Personal Services	200	200	0	0	-200	-100.0%
Expenses	1,000	1,000	1,200	1,200	200	20.0%
Total	1,200	1,200	1,200	1,200	0	0.0%
Total Public Works	5,674,765	5,997,212	6,285,251	6,124,621	127,409	2.1%
Health and Human Services						
511 Health Services						
Personal Services	206,956	210,169	295,000	281,654	71,485	34.0%
Expenses	79,060	79,060	93,690	93,690	14,630	18.5%
Total	286,016	289,229	388,690	375,344	86,115	29.8%
541 Senior Center						
Personal Services	330,323	423,986	426,804	426,804	2,818	0.7%

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 1.0% Tax Impact March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Expenses	61,750	40,655	40,955	40,955	300	0.7%
Total	392,073	464,641	467,759	467,759	3,118	0.7%
542 Youth & Family Services						
Personal Services	108,160	137,944	213,954	204,440	66,496	48.2%
Expenses	55,670	78,670	68,670	68,670	-10,000	-12.7%
Total	163,830	216,614	282,624	273,110	56,496	26.1%
543 Veterans Services						
Veterans District	46,656	45,429	47,349	47,349	1,920	4.2%
Veterans Service Benefits	70,000	75,000	75,000	75,000	0	0.0%
Veterans Supplies	1,300	1,300	1,300	1,300	0	0.0%
Total	117,956	121,729	123,649	123,649	1,920	1.6%
Total Health & Human Services	959,874	1,092,214	1,262,722	1,239,862	147,648	13.5%
<u>Culture and Recreation</u>						
610 Library						
Personal Services	538,878	548,092	584,838	584,839	36,747	6.7%
Expenses	43,370	47,365	46,865	46,865	-500	-1.1%
Total	582,248	595,457	631,703	631,704	36,247	6.1%
620 Parks and Recreation						
Personal Services		134,891	171,830	171,830	36,939	27.4%
Expenses		14,000	18,000	18,000	4,000	28.6%
Rec Facility Debt Service		32,714	0	0	-32,714	-100.0%
Total	0	181,605	189,830	189,830	8,225	4.5%
691 Historic Commission						
Expenses	1,000	1,000	1,000	1,000	0	0.0%
Total	1,000	1,000	1,000	1,000	0	0.0%
692 Celebrations						
Memorial Day	2,000	2,000	2,000	2,000	0	0.0%
Total	2,000	2,000	2,000	2,000	0	0.0%
692 Townwide Celebration - Hopkinton Day						
Expenses	0	0	30,000	15,000	15,000	0.0%
Total	0	0	30,000	15,000	15,000	100.0%
695 Historic District Commission						
Expenses	550	550	0	0	-550	-100.0%
Total	550	550	0	0	-550	-100.0%
Total Culture & Recreation	585,798	780,612	854,533	839,534	58,922	7.5%
<u>Debt Service</u>						
700 Debt Service						
Retirement of Debt	6,104,130	6,475,643	5,041,170	5,041,170	-1,434,473	-22.2%
Long Term Interest	2,335,096	2,515,723	2,641,979	2,641,979	126,256	5.0%
Authorized/Unissued	0	0			0	0.0%
Total Debt Service	8,439,226	8,991,366	7,683,149	7,683,149	-1,308,217	-14.5%
<u>Employee Benefits&Insurance</u>						

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 1.0% Tax Impact **March 16, 2021**

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
910 Employee Benefits & Insurance						
Unemployment Insurance	105,000	105,000	120,812	120,822	15,822	15.1%
Medicare Tax	651,000	751,550	864,725	864,715	113,165	15.1%
Life Insurance Premiums	20,000	40,000	46,024	46,024	6,024	15.1%
Health Insurance Premium	7,607,616	8,543,549	8,543,549	8,543,549	0	0.0%
Middlesex County Retirement	2,486,832	2,486,832	2,910,419	2,910,419	423,587	17.0%
Drug and Alcohol Testing	3,000	5,000	5,753	5,753	753	15.1%
Blanket Insurance Premiums	592,000	686,539	857,632	857,632	171,093	24.9%
Total Employee Benefits & Insurance	11,465,448	12,618,470	13,348,914	13,348,914	730,444	5.8%
Total General Fund	87,148,752	93,113,795	96,735,769	95,596,819	2,283,024	2.5%

FUND 2400: COMMUNITY PRESERVATION

193 CPA Administration

Personal Services	11,000	11,330	12,095	12,095	765	6.8%
Expenses	49,100	49,100	60,210	60,210	11,110	22.6%
Total	60,100	60,430	72,305	72,305	11,875	19.7%

700 Debt Service

Retirement of Debt	180,000	255,000	250,000	250,000	-5,000	-2.0%
Long Term Interest	38,594	64,573	51,619	51,619	-12,954	-20.1%
Total	218,594	319,573	301,619	301,619	-17,954	-5.6%

Total Community Preservation **278,694** **380,003** **373,924** **373,924** **-6,079** **-1.6%**

FUND 6000: SEWER ENTERPRISE

Direct Costs

440 Sewer

Personal Services	173,873	177,742	174,818	174,818	-2,924	-1.6%
Expenses	1,059,704	986,743	913,862	913,862	-72,881	-7.4%
Total	1,233,577	1,164,485	1,088,680	1,088,680	-75,805	-6.5%

700 Debt Service

Retirement of Debt	1,144,397	1,128,918	846,381	846,381	-282,537	-25.0%
Long Term Interest	195,662	168,065	144,063	144,063	-24,002	-14.3%
Total	1,340,059	1,296,983	990,444	990,444	-306,539	-23.6%

Appropriation **2,573,636** **2,461,468** **2,079,124** **2,079,124** **-382,344** **-15.5%**

Indirect Costs

Employee Benefits & Pensions	59,676	60,576	309,724	309,724	249,148	411.3%
Shared Employees	221,501	224,846			-224,846	-100.0%
Shared Facility			0	0	0	
Other (Workers comp)			0	0	0	

Indirect Cost Total **281,178** **285,422** **309,724** **309,724** **24,302** **8.5%**

Total Sewer Enterprise **2,854,814** **2,746,890** **2,388,848** **2,388,848** **-358,042** **-13.0%**

FUND 6100: WATER ENTERPRISE

Direct Costs

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 1.0% Tax Impact March 16, 2021

	FY20 Enacted	(A) FY21 Enacted	(B) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
450 Water						
Personal Services	420,286	437,483	434,572	434,572	-2,911	-0.7%
Expenses	827,546	849,500	860,546	860,546	11,046	1.3%
Total	1,247,832	1,286,983	1,295,118	1,295,118	8,135	0.6%
700 Debt Service						
Retirement of Debt	647,411	1,085,028	582,144	582,144	-502,884	-46.3%
Long Term Interest	162,270	417,025	220,728	220,728	-196,297	-47.1%
Total	809,681	1,502,053	802,872	802,872	-699,181	-46.5%
Appropriation	2,057,513	2,789,036	2,097,990	2,097,990	-691,046	-24.8%
Indirect Costs						
Employee Benefits & Pensions	129,888	131,849	388,872	388,872	257,023	194.9%
Shared Employees	239,660	243,279			-243,279	-100.0%
Shared Facility					0	0.0%
Other (Workers comp)					0	0.0%
Total	369,547	375,128	388,872	388,872	13,744	3.7%
Total Water Enterprise	2,427,060	3,164,164	2,486,862	2,486,862	-677,302	-21.4%

FUND 6200: PARKS & RECREATION

Direct Costs						
630 Parks & Recreation						
Personal Services	236,320				0	0.0%
Expenses	363,556				0	0.0%
Fruit Street Facility Operation		48,198	0	0	-48,198	-100.0%
Total	599,876	48,198	0	0	-48,198	-100.0%
700 Debt Service						
Retirement of Debt	32,700				0	0.0%
Total	32,700	0	0	0	0	0.0%
Indirect Costs						
Employee Benefits & Pensions	7,859				0	0.0%
Shared Employees	31,004	1,629			-1,629	-100.0%
Shared Facility		0				
Other (Workers comp)						
Total	38,864	1,629	0	0	-1,629	-100.0%
Total Park and Recreation	671,440	49,827	0	0	-49,827	-100.0%

FUND 6300: PEG ACCESS

Direct Costs						
630 PEG Access						
Personal Services	50,000	253,000	258,060	258,060	5,060	2.0%
Expenses		86,847	88,584	88,584	1,737	2.0%

Town of Hopkinton; Line by Line Appropriation Summary, FY 2022, 1.0% Tax Impact March 16, 2021

		(A) FY20 Enacted	(B) FY21 Enacted	(C) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Capital Budget			180,000	0	0	-180,000	-100.0%
Total		50,000	519,847	346,644	346,644	-173,203	-33.3%
Total PEG Access Enterprise Fund		50,000	519,847	346,644	346,644	-173,203	-33.3%

Appropriation Summary*

Fund 1000: General Fund	87,148,752	93,113,795	96,735,769	95,596,819	2,283,024	2.5%
Fund 2400: Community Preservation	278,694	380,003	373,924	373,924	-6,079	-1.6%
Fund 6000: Sewer Enterprise	2,854,814	2,746,890	2,388,848	2,388,848	-358,042	-13.0%
Fund 6100: Water Enterprise	2,427,060	3,164,164	2,486,862	2,486,862	-677,302	-21.4%
Fund 6200: Parks & Recreation Enterprise	671,440	49,827	0	0	-49,827	-100.0%
Fund 6300: PEG Access Enterprise	50,000	519,847	346,644	346,644	-173,203	-33.3%
Total	93,430,760	99,974,526	102,332,047	101,193,097	1,018,571	1.0%

*Enterprise Funds Include Indirect Costs

		(A) FY20 Enacted	(B) FY21 Enacted	(C) FY22 Dept Requests	(C) FY22 Town Mgr. Recommend	(A to C) \$ Chg. FY21-22	(A to C) % Chg. FY21-22
Appropriation Summary							
Fund 1000: General Fund	\$87,148,752	\$93,113,795	\$96,735,769	\$95,596,819	\$2,283,024	2.45%	
Fund 2400: Community Preservation	\$278,694	\$380,003	\$373,924	\$373,924	-\$6,079	-1.60%	
Fund 6000: Sewer Enterprise	\$2,854,814	\$2,746,890	\$2,388,848	\$2,388,848	-\$358,042	-13.03%	
Fund 6100: Water Enterprise	\$2,427,060	\$3,164,164	\$2,486,862	\$2,486,862	-\$677,302	-21.41%	
Fund 6200: Parks & Recreation Enterprise	\$671,440	\$49,827	\$0	\$0	-\$49,827	-100.00%	
Fund 6300: PEG Access Enterprise	\$50,000	\$519,847	\$346,644	\$346,644	-\$173,203	-33.32%	
Total	\$93,430,760	\$99,974,526	\$102,332,047	\$101,193,097	\$1,018,571	1.02%	

General Fund - Pay as You Go				
	Hopkinton Department	Project	Amount Requested	Town Manager Recommends
P1	Public Schools	White House Renovation Project, partial	\$206,000	\$0
P2	Public Schools	District Planning Study	\$80,000	\$80,000
P3	Public Schools	School Security Camera Upgrades	\$200,000	\$200,000
P4	Public Schools	Data Center Firewall/HS Bell System Upgrade	\$75,000	\$75,000
P5	Public Schools	Heavy Duty Pickup Replacement	\$59,500	\$0
P6	Public Schools	Wetlands Order of Condition, Additional Funding	\$60,000	\$0
P7	Public Schools	Middle School Boiler, Additional Funding	\$201,000	\$201,000
P8	Police Department	Police Patrol Cruiser Replacement (3 units)	\$174,999	\$174,999
P9	Information Tech.	End User Computer Hardware Cyclical Refresh	\$38,550	\$0
P10	Information Tech.	Cyclical Replacement of Two Multi-Function Printers	\$16,000	\$16,000
P11	Information Tech.	Replace Security Cameras; Police and Fire Stations	\$34,931	\$34,931
P12	Facilities	Utility Truck with Plow and Lift Gate	\$40,000	\$0
P13	Facilities	EMC Park Drainage Remediation	\$300,000	\$300,000
P14	Fire Department	Replace Ambulance (Vehicle A-1/Ford F550)*	\$60,000	\$60,000
P15	Fire Department	Engine 4 Refurbishment	\$110,000	\$110,000
P16	Public Works	Replace Wood Chipper	\$51,000	\$51,000
P17	Public Works	Replace Truck Ford F550 and plow	\$96,000	\$96,000
P18	Public Works	Excavator and Trailer	\$84,000	\$84,000
P19	Public Works	Street Sweeper	\$260,000	\$0
P20	Public Works	Retaining Wall, Wood and Elm Streets	\$120,000	\$0
P21	Facilities	Center School Planning Study	\$0	\$60,000

* Additional \$300,000 from Ambulance F

Total Pay as You Go: \$2,266,980 \$1,542,930

General Fund - Borrowing Excluded from Tax Levy Limit					
	Hopkinton Department	Project	Amount Requested	Town Manager Recommends	Tax Impact
E1	Public Schools	Roof Replacement, Hopkins and Middle Schools	\$3,000,000	\$3,000,000	
		<i>Estimated Year 1 Principal & Interest</i>	\$272,539	\$272,539	0.35%
E2	Public Schools	Marathon Classroom Addition (4 classrooms)	\$3,625,000	\$3,625,000	
		<i>Estimated Year 1 Principal & Interest</i>	\$275,127	\$275,127	0.36%
E3	Public Schools	HVAC Renewal and Direct Digital Control Upgrade	\$350,000	\$350,000	
		<i>Estimated Year 1 Principal & Interest</i>	\$31,796	\$31,796	0.04%
E4	Facilities	Center School Renovation Feasibility/Schematic Design	\$375,000	\$0	
		<i>Estimated Year 1 Principal & Interest</i>	\$84,521	\$0	0.00%
E5	Facilities	Police Station Roof Replacement	\$250,000	\$250,000	
		<i>Estimated Year 1 Principal & Interest</i>	\$22,712	\$22,712	0.03%
Total Borrowing Excluded from Tax Levy Limit:			\$7,600,000	\$7,225,000	
<i>Estimated Year 1 Principal & Interest</i>			<i>\$686,695</i>	<i>\$602,174</i>	<i>0.78%</i>

Encl: (8) 1 of 2

Capital - Community Preservation Act				
	<u>Hopkinton Department</u>	<u>Project</u>	<u>Amount Requested</u>	<u>Town Manager Recommends</u>
C1	Cemetery Comm.	Historic Headstone Restoration	\$20,000	\$20,000
C2	Parks-Rec Comm.	EMC Playground Additional Equipment	\$60,000	\$60,000
C3	Parks-Rec Comm.	EMC Skatepark	\$350,000	\$350,000
C4	Parks-Rec Comm.	EMC Skatepark Netting	\$40,000	\$40,000
C5	Town Mrg/YFS	COVID-19 Emergency Housing Relief	\$90,000	\$90,000
C6	Trl Coord-Mgt Com	Chamberlain Connector Trail	\$75,000	\$75,000
C7	Parks-Rec Comm.	Lacrosse Wall Prep for Turf Surface	\$22,000	\$22,000
C8	Up.Chs.Trail.Comm	Purchase Dunbar Property	TBD	TBD
C9	Facilities	Center School Windows	\$0	\$0
C10	Up.Chs.Trail.Comm	Mezzit Property Acquisition	\$0	\$0
C11	Trl Coord-Mgt Com	0 Hayden Rowe Echo Trail Access	\$0	\$0
Total Community Preservation Act			\$657,000	\$657,000

Capital - Sewer Enterprise Fund				
	<u>Hopkinton Department</u>	<u>Project</u>	<u>Amount Requested</u>	<u>Town Manager Recommends</u>
S1	Sewer Enterprise	Inflow Infiltration Investigation, from Ret. Earn.	\$ 80,000	\$80,000
S2	Sewer Enterprise	Replace Truck Ford F350, from Ret. Earn.	\$ 53,000	\$53,000
Total Sewer Enterprise Fund			\$133,000	\$133,000

Capital - Water Enterprise Fund				
	<u>Hopkinton Department</u>	<u>Project</u>	<u>Amount Requested</u>	<u>Town Manager Recommends</u>
W1	Water Enterprise	Cleaning wells 7 & 8, Aprilla Farm, from Ret. Earn.	\$ 40,000	\$40,000
W2	Water Enterprise	Water Main - Woody Island Road, from Ret. Earn.	\$ 280,000	\$280,000
W3	Water Enterprise	Pratt Farm Well Field, Borrow	\$ 195,000	\$195,000
W4	Water Enterprise	Grove Street Chlorine Injection, Borrow	\$ 300,000	\$300,000
		<i>Estimated Year 1 Principal & Interest</i>	\$55,508	\$55,508
Total Water Enterprise Fund			\$815,000	\$815,000

Encl: (8) 2 of 2