

Town of Willington

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BOARD OF FINANCE

Meeting Minutes
Via Public Online Video Conference

May 28, 2020
Immediately Following Public Hearing

**Minutes are not official until approved at the next regular meeting*

Members Present (a quorum of 4 members is required to conduct business):

Mike Makuch – Chairman
Geoff Prusak – Vice Chairman
Peter Tanaka – Secretary
Christina Mailhos
Stef Summers
Matt Clark
Mike Perry – Alternate
Lisa Woolf – Alternate

Members Absent:

Also Present:

First Selectwoman Erika Wiecenski
Superintendent of Schools Phil Stevens
Business Manager Donna Latincsics
Members of the Public

Chairman Mike Makuch called the meeting to order at 8:37pm.

APPROVAL OF MINUTES

Geoff Prusak made a motion to accept the meeting minutes of May 21, 2020.

Christina Mailhos seconded the motion.

Vote: 5 Yes (M. Clark, G. Prusak, P. Tanaka, C. Mailhos, M. Makuch), 0 No, 1 Abstain (S. Summers)

Chairman Makuch recognized a backlog of minutes to approve. They will all be addressed at an upcoming meeting once the budget process is complete.

The board discussed an error in the math during the previous meeting and revised line item 0930 Capital Expenditure to reflect that the amount added is \$44,800, not \$48,800.

PRESENT TO SPEAK

Elaine Newcomb of 28 Fermier Rd. suggested that unapproved minutes be posted, as members of the public may wish to keep up with meetings and won't have access to them, especially as the Town Office Building is currently closed to the public and people can't ask for items in person. Chairman Makuch clarified that, as is typical, minutes are sent to the Town Clerk for posting as soon as possible after a meeting and are approved by the board at a later date. Minutes on the town website are current.

Greg Gryzwacz of 16 Angela Ln. stated: with my wife being a teacher in another district, I just want to reiterate what we heard earlier from Superintendent Stevens. There might be some big expenses or changes related to COVID coming to the schools that we have no say in, like automatic faucets. He asked if we have the capacity to absorb that within the current budget in some way.

NEW BUSINESS

1) Budget Discussion

Chairman Makuch summarized that the board has spent many hours going over the budget and has heard public comment on a couple of key themes; keeping expenses as under control as possible and protecting educational programs and jobs. He asked for board members to speak on budget discussion.

Matt Clark commented that he is disappointed that the board asked the people of Willington to comment on spending increases in the worst economic recession or depression of our lifetimes. We had a sense from the BOF that we weren't going to increase spending. Selectwoman Wicewski said that the Connecticut Council of Municipalities (CCM) survey indicates towns are doing flat budgets. Something changed after the board agreed to keep spending flat. Apparently Willington is different from other towns. We are raising spending in every area except the regional high school and "other". We even gave the town employees 2% raise without participation from or notice to the BOF at a time when taxpayers are being laid off, furloughed, and fired, businesses are going out of business, and paychecks are being cut.

Matt continued that the current projections by financial rating agencies indicate that CT tax receipts will go down by 13-17% this year. The state Comptroller warned in the Hartford Courant that cutting too little money from budgets is "the greatest mistake a town can make." He thinks the board is about ready to make that mistake. We had comments on unexpected expenses such as \$50,000 for water fountains mentioned by Superintendent Stevens. The water fountains is just one small possibility. He remains very concerned about other state mandates regarding COVID-19 and state budget cuts and reimbursements that could impact town finances. We have something around \$70,000 in spending increases and he would ask the board to narrow that down and decrease spending slightly.

Matt commented that a lot of people in town are concerned about firing teachers and cutting programs. The budget before us has \$121,000 increase in funding for schools, so he doesn't understand that concern. It's not a decrease or a flat budget.

Chairman Makuch stated that all the concerns the board is hearing are valid. There are a lot of unknowns about the future, and there are other things to factor into this. The board is spending a lot of time talking about an increase in spending, and while there is an increase of \$71,900, which is less than 0.5%. He's not mocking concern over the increase, but in a \$17.7 million expense budget, it is a very small amount of money considering how many things are mandated or contractual in that budget.

Chairman Makuch continued that he is concerned about the future but is also hearing positive things that go along with this. The Department of Labor is already seeing a decrease in jobless claims as people are going back to work. People who have been on unemployment are coming off as businesses are trying to reopen. There is a lot of public demand for reopening businesses. Businesses in town have reopened such as restaurants with outdoor seating. We are right to be very concerned, but also need to measure some optimism in there too. The board has worked very hard on this budget and there isn't a lot of room left to work with that makes sense. He thinks this year is going to be unique and the board is going to be revisiting the budget during the year; the CIP committee is going to reconvene. Our town is going to be looking for federal and state support for help if we have to make changes related to COVID-19. There are a lot of unknowns but a lot of possibilities too. He feels the board has done a very good job of getting where we are. He feels cautious, but cautiously optimistic that we've done the right thing.

Mike Perry commented that the board has worked hard and done a meticulous job of what we've done so far, but he still think there are cuts that need to be made.

Stef Summers commented that it feels like the board is hanging our heads. She really thinks a 0.4% increase is pretty good overall. The reason she thinks we're at a sticking point is because basically to stay at 0 year-over-year, there aren't a lot of variables or disposable income, especially in the school budget. It's a very tight budget. There are many things in here where people made good cases for some growth and we said no. We're in good standing where we are now. She would like to see us reconvene CIP and look at capital planning because she thinks that's a key component of good finance. She really feels like the budget is pretty tightened up. We're a conservative part of the state. There's reason to be cautious but we have some flexibility there for the future. She doesn't think we're going out on a limb here.

Peter Tanaka replied to the idea that \$70,000 is essentially flat by saying that \$70,000 is a nice household income for an entire family, he doesn't think that's an insignificant amount of money. Additionally, we have cut into programs because we've raised salaries. Salaries have raised that amount of money where we've had to cut into programs to get to even \$70,000 over. We need to really watch that. He believes in the mission of the teachers and the municipal workers and the mission of the fire departments and public safety, but they're not a protected class more than the taxpayer. Taxpayers are losing jobs at a ridiculous rate. We're doing our finest to make sure there are no layoffs and he thinks that's the right thing to do, but he's not sure we can continue to do that if this thing continues much longer.

Chairman Makuch clarified that he was speaking in terms of mathematical percentages, not that he thinks \$70,000 is an inconsequential amount of money.

Matt commented that the board isn't talking about a 0% increase in the education budget, because education spending is going up.

Stef replied that actually K-12 education is not going up, it's going down a few thousand dollars. If you just focus on K-8, you're taking it out of context.

Stef commented that she doesn't recall that the board ever agreed we were going to be a 0%. The board agreed to ask the departments to show what would need to be cut at 0% and -3%. She does not remember where the board all agreed to be at 0%.

Matt recalled asking for a consensus of the board regarding spending and everyone said we should be about flat. Chairman Makuch responded that Matt is partly correct. He asked for a non-binding consensus of feeling about the budget. What he got a response to was most people saying we should keep taxation or mill rate flat, not the expense budget, but the effect on the taxpayer. We can't be hung up on the fact that we committed to not increasing spending because it was not a commitment the board made.

Matt replied that he hadn't mentioned mill rate and that's not what he was asking about, but he would have to look it up in the minutes.

2) Budget Adjustments-if Needed

Peter suggested that the board reduce our fund balance by \$48,000. He's been fighting for the fund balance the entire time, but we've heard from the BOE that our "excessive" fund balance is making it difficult for them to negotiate salaries at the BOE. We've given a 2% raise to town employees and essentially funded our programs. What we need to do is decrease our fund balance by about \$48,000 which will drop our mill rate to 29.99. He'd like to reduce the mill rate. Given a small budget increase, he thinks we can give a small tax decrease and recognize that we've been overtaxing this whole time.

Business Manager Donna Latincsics confirmed that applying \$673,000 from the fund balance will make the mill rate 29.99.

Christina clarified whether the adjusted Grand List and the \$4,000 correction to 0930 discussed at the prior meeting were reflected in that number. Donna confirmed.

Christina asked what the mill rate would have been if the board didn't apply the additional \$48,000. Donna replied that it would've been 30.10, or a hundredth of a mill.

Mike Perry asked if we have an estimated total amount of dollars to be returned from all departments, and where that money would go. Selectwoman Wiecenski replied that Donna did some quick estimations and that the general government may return up to \$100,000, though it depends on other expenditures related to COVID. Returned funds go back to the General Fund. There is still another month of spending, but they've been in a freeze.

Superintendent Stevens replied that the combined dollar amount of \$300,000 shared at last week's meeting was a combined figure from the BOE and BOS. The BOE has to make the

decision to return funds, but based upon what's in their balance right now, he can confidently give the minimum of what will be sent back.

Donna clarified that that returned amount from BOE and BOS is already factored into the spreadsheet, with the extra \$100,000 revenue also mentioned at last week's meeting.

Peter Tanaka made a motion to apply \$673,000 from the fund balance to the budget. Christina Mailhos seconded the motion.

Stef stated that she is not certain it's a good trend to cut the mill rate, especially when we're talking about all these unforeseens. It's been the same rate for 4 years. That in itself is somewhat of an increase, staying flat for 4 years. If we wanted to correct the math there from the change to the Grand List, we would only need to add \$10,000 in order to get back to the 30.09 mill rate. That's a more conservative idea and she thinks that would be a better idea. She doesn't think the board wants to get into the idea of cutting the mill rate at this point.

Matt stated he thinks that if we can give employees a 2% a raise and raise spending in many areas including education, we can spend a little bit of money giving the people of Willington a small tax break.

Peter elaborated that one of the reasons he's thinking about rolling the mill rate down is because we rolled the mill rate up to cover for teacher retirement benefits which never occurred, so we've been overtaxing our town for those 3-4 years and that's what's essentially saved us from having to raise the mill rate, so it can be cut back just a little bit. Throughout this discussion for the last few weeks, he's been very concerned about the fund balance because that's our shock absorber should bad things happen. He doesn't want to see it go away but thinks it's important that we do recognize that our town is hurting, people are out of work, and they should be able to keep a little of their own paycheck.

Chairman Makuch commented that he is always trying to figure out what's the right balance. We are all discussing the same set of circumstances here. He's concerned about shock absorber, but a nod to the public in the form of a slight reduction probably doesn't affect their budgets very much. Certainly those who have their mortgages paid by escrow won't know the difference because the bank may not return the money for a number of years, but he recognized that not everyone is in that position. He's trying to think about it in the broad scale and a slight rollback in taxes might be a nod to the situation.

Christina asked where we are in the revaluation cycle, because if we cut the mill rate now, what's going to happen next year or the year we have to do the revaluation. Selectwoman Wiccenski replied that it is a 5-year cycle and was last done in 2018.

Christina commented that cutting the mill rate and then having to drastically raise it again may not be worth it, but she isn't sure how to think about that. Peter replied that it's not being drastically reduced, only reduced by 0.1. If it needs to be drastically increased in the future, it would've been a drastic increase over 30.09 regardless. He commented that the board can't plan out 6 months or a year right now, much less 3 years. Christina agreed.

Vote: 5 Yes (M. Clark, C. Mailhos, G. Prusak, P. Tanaka, M. Makuch), 1 No (S. Summers)
Motion passes.

3) Adoption of 2020-2021 Budget

Clarification was made on the process and wording of the motions to be made.

Motion to accept the FY20-21 General Government budget with total expenditures of \$4,890,724 was made by Mike Makuch and seconded by Geoff Prusak.

Vote: 5 Yes (S. Summers, G. Prusak, P. Tanaka, C. Mailhos, M. Makuch), 1 No (M. Clark)
Motion passes.

Motion to approve the K-8 Education budget at \$8,860,828 was made by Mike Makuch and seconded by Stef Summers.

Vote: 4 Yes (C. Mailhos, S. Summers, G. Prusak, M. Makuch), 2 No (P. Tanaka, M. Clark)
Motion passes.

OLD BUSINESS

1) Set Mill Rate

Motion to set the mill rate at 29.99 made by Mike Makuch and seconded by Peter Tanaka.

Stef point out that the discussion about the mill rate before the board passed the budget implied to her that that meant there was a consensus on the budget. It was backwards because the board essentially voted on a mill rate before we voted on a budget. She is just bringing it up, because it was a little confusing, though she is accepting of where we are now.

Chairman Makuch clarified that the board voted on an applied fund balance earlier, not the mill rate, though it was used as a discussion point. He elaborated that he set the agenda items in accordance with protocol in regular years.

Vote: 6 Yes (G. Prusak, S. Summers, P. Tanaka, M. Clark, C. Mailhos, M. Makuch), 0 No
Motion passes.

CORRESPONDENCE

Distributed to board members prior to meeting, though Chairman Makuch noted he would go back and make sure.

PRESENT TO SPEAK

Jeff Farrar of 22 Angela Lane sent a private chat to the meeting moderator which was read aloud and stated: "The only part of our town that is growing is education. Education is the only part of our town that can attract new residents. Looking at a zero change in mill rate and saying that an increase in education spending is dangerous is very short sighted. It is an easy target because it is such a large part of our budget. However, taking the easy shot at the education budget would be foolish for the future of our town."

Selectwoman Wiczenski stated: I wanted to thank you all. Certainly you were close to the end of this process to send the budget to voters when everything turned upside-down. I recognize there are a lot of new faces to the BOF and it couldn't have been easy. I appreciate the hard work and the conversations that you had. Thank you for that in navigating this incredibly unusual budget season that after almost 6 months is finally coming to an end.

Jim Bulick of 12 Laurel Drive stated: I wish there was more transparency in the BOE budget and that it was also posted online as well. All the public gets is a bottom line number. Having that level of detail would be helpful with some of these discussions for the public and board members.

Superintendent Stevens stated: the BOE budget is online on our website. We had numerous presentations. The only change is the \$123,000 that was cut. It is on town website and the Board of Education website under 'Budget' along with the last 6 years.

Peter Tanaka asked that the completed budget be sent to the board members.

Christina Mailhos asked what the dollar amount saved for the average household will be with the reduction in mill rate. Chairman Makuch commented that the average household in Willington is around \$200,000. Donna calculated that the change is \$10.06 per \$100,000, so the average person will have a tax reduction of \$20.12.

GOOD & WELFARE

Chairman Makuch expressed thanks to board members for being patient with him as we figure out how to navigate this odd situation and for sticking with it. History will tell if we did a good job but he feels confident we tried hard and did a good job. He noticed in looking at agendas from previous years that there were often 2 or 3 months in the summer where meetings were canceled because the budget work was completed and everything was on cruise control. I don't think this will be the year for that. We will be meeting again.

Chairman Makuch continued more broadly, for our town – we thought as of last Thursday night that we were dealing with a lot, and then something incredibly terrible happened Friday morning. We've all been struggling in one way or another. I spent a few hours at their house today helping with a crew of townspeople who had volunteered to help get things ready for the memorial at their house tomorrow. If you want inspiration, talk to the people who are the direct victims and you will be amazed at the strength of the humans and get refreshed as to what it really is to be up against a wall and to keep chugging. As much as we've been up against a wall, we'll keep chugging and come back to the next meeting, hopefully keep some perspective, and keep doing good things for our town.

Peter extended the board's best thoughts, hopes, and prayers to the DeMers family and the other victims in town.

Christina commented that she does think that with this budget, we are ready to deal with whatever comes next with all of the different things at play right now. She is glad to have been a part of this.

Stef commented that she too thinks that everything that's been going on has put a certain context on what's important and what's crucial to the town and what a great town it is. This work gets down into the nitty gritty and we argue every point and there's a certain energy to that, often a positive energy. She hopes we carry that sense of wanting to do what's best for the town no matter what we're facing. She feels like we're in a completely different arena now after what we've been through. She extended her appreciation to members of the board and the people in the town.

Peter Tanaka made a motion to adjourn the meeting at 9:39pm.

Christina Mailhos seconded the motion.

Vote: 6 Yes (G. Prusak, S. Summers, P. Tanaka, M. Clark, C. Mailhos, M. Makuch), 0 No

Respectfully submitted,
Marysa Semprebon
Recording Secretary

**TOWN OF WILLINGTON
BUDGET SUMMARY BOF ADOPTED 5/28/2020
FISCAL YEAR 2020-2021**

DESCRIPTION	2018-2019	2019-2020	2020-2021	FY 19/20 to FY 20/21	
	ORIGINAL BUDGET	ORIGINAL BUDGET	PROPOSED BUDGET	\$ CHANGE	% CHANGE
EXPENDITURES					
CENTRAL GOVERNMENT	1,127,444	1,218,695	1,240,173	21,478	1.76%
PUBLIC SAFETY	825,143	854,298	920,464	66,166	7.75%
PUBLIC WORKS	1,320,438	1,361,580	1,418,081	56,501	4.15%
TRANSFERS TO OTHER FUNDS	399,849	524,367	532,447	8,080	1.54%
OTHER	572,710	569,074	505,586	(63,488)	-11.16%
CAPITAL EXPENDITURES	408,235	290,508	273,973	(16,535)	-5.69%
GENERAL GOVERNMENT TOTAL	\$4,653,819	\$4,818,522	\$4,890,724	\$72,202	1.50%
K thru 8 EDUCATION	8,301,814	8,689,095	8,860,828	171,733	1.98%
REGION DISTRICT #19	4,117,765	4,196,986	4,020,967	(176,019)	-4.19%
TOTAL EXPENDITURES	\$17,073,398	\$17,704,603	\$17,772,519	\$67,916	0.38%
REVENUES					
STATE & FEDERAL GRANTS	3,675,210	3,734,595	3,613,348	(121,247)	-3.25%
INVESTMENT EARNINGS	35,000	75,000	75,000	0	0.00%
INTEREST & LIEN FEES	30,000	30,000	30,000	0	0.00%
FEES & PERMITS	133,500	130,000	131,000	1,000	0.77%
OTHER	38,500	38,500	38,000	(500)	-1.30%
TOTAL REVENUES	\$3,912,210	\$4,008,095	\$3,887,348	(\$120,747)	-3.01%
TO BE RAISED BY TAXATION	13,161,188	13,696,508	13,885,171	188,663	1.38%
LESS APPLIED FUND BALANCE	0	410,000	673,000	263,000	64.15%
NET TO BE RAISED BY TAXATION	\$13,161,188	\$13,286,508	\$13,212,171	(74,337)	-0.56%
EST. MILL RATE TO FUND BUDGET	30.09	30.09	29.99	(0.10)	-0.33%

TOWN OF WILLINGTON
Revenue Budget BOF ADOPTED 5/28/2020

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	2018-2019	2019-2020	2020-2021	FY 19/20 to FY 20/21	
	ORIGINAL	ORIGINAL	PROPOSED	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	BUDGET		
EXPENDITURES					
GENERAL GOVERNMENT	4,653,819	4,818,522	4,890,724	72,202	1.5%
K thru 8 EDUCATION	8,301,814	8,689,095	8,860,828	171,733	2.0%
REGION DISTRICT #19	4,117,765	4,196,986	4,020,967	(176,019)	-4.2%
TOTAL EXPENDITURES	\$17,073,398	\$17,704,603	\$17,772,519	67,916	0.4%
REVENUES					
STATE OF CONNECTICUT	339,751	339,929	339,929	0	0.0%
LOCAL REVENUES	237,000	273,500	274,000	500	0.2%
EDUCATIONAL REVENUES	3,335,459	3,394,666	3,273,419	(121,247)	-3.6%
TOTAL REVENUES	\$3,912,210	\$4,008,095	\$3,887,348	(120,747)	-3.0%
REVENUE ADJUSTMENTS					
FORESTRY	112	112	112	0	0.0%
WILLINGTON WOODS	20,000	20,000	20,000	0	0.0%
SUPPLEMENTAL MV	100,000	100,000	100,000	0	0.0%
TAXES RECEIVABLE (taxes from prior yrs)	25,000	25,000	25,000	0	0.0%
Fire Department Abatement	(11,000)	(11,000)	(11,000)	0	0.0%
APPLIED FUND BALANCE	0	410,000	673,000	263,000	64.1%
TOTAL REVENUE ADJUSTMENTS	\$134,112	\$544,112	\$807,112	263,000	48.3%
AMOUNT NEEDED TO BE RAISED BY TAXATION	13,027,076	13,152,396	13,078,059	(74,337)	-0.6%
GRAND LIST - RE & PP	395,410,746	396,452,850	401,717,728	5,264,878	1.3%
GRAND LIST - MV	45,004,015	45,198,370	47,298,550	2,100,180	4.6%
Less Willington Woods	1,538,490	0	1,650,300	1,650,300	#DIV/0!
Less BAA Reductions	1,563,530	100,000	2,365,615	2,265,615	2265.6%
less 10 Mil Forestry	11,200	11,200	11,200	0	0.0%
ADJUSTED GRAND LIST	437,301,541	441,540,020	444,989,163	3,449,143	0.8%
TAX COLLECTION PERCENTAGE	99.0%	99.0%	98.0%	(0)	-1.0%
AMOUNT RAISE PER MILL	432,929	437,125	436,089	(1,035)	-0.2%
EST.MILL RATE NEEDED TO FUND BUDGET			29.99	(0.10)	-0.3%
APPROVED MILL RATE TO FUND BUDGET	30.09	30.09			

TOWN OF WILLINGTON
Revenue Budget BOF ADOPTED 5/28/2020

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	2018-2019	2019-2020	2020-2021	FY 19/20 to FY 20/21	
	ORIGINAL	ORIGINAL	PROPOSED	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	BUDGET		
STATE OF CONNECTICUT REVENUE					
PILOT: State Property	24,965	24,965	24,965	0	0.0%
Pequot Funds	17,399	17,399	17,399	0	0.0%
Town Aid Roads - Improved and Unimproved	258,469	258,347	258,347	0	0.0%
Elderly Homeowners	0	0	0	0	#DIV/0!
Disability Exemption	500	700	700	0	0.0%
Additional Veteran's Exemption	400	500	500	0	0.0%
MRSA Municipal Projects	20,018	20,018	20,018	0	0.0%
Judicial Fines	15,000	15,000	15,000	0	0.0%
Federal Emergency Mgmt Grant	3,000	3,000	3,000	0	0.0%
FEMA Storm Reimbursement	0	0	0	0	#DIV/0!
TOTAL STATE OF CT REVENUE	\$339,751	\$339,929	\$339,929	0	0.0%
EDUCATION REIMBURSEMENT					
ECS	3,335,459	3,394,666	3,273,419	(121,247)	-3.6%
TOTAL EDUCATION REIMBURSEMENT	\$3,335,459	\$3,394,666	\$3,273,419	(121,247)	-3.6%
LOCAL REVENUE					
INTEREST ON INVESTMENTS	35,000	75,000	75,000	0	0.0%
BUILDING FEES & PERMITS	50,000	50,000	50,000	0	0.0%
ZONING FEES & PERMITS	10,000	10,000	10,000	0	0.0%
ZONING BOARD OF APPEALS	500	500	500	0	0.0%
INLAND WETLAND FEES	3,500	3,500	3,500	0	0.0%
CONVEYANCE TAX	29,000	29,000	29,000	0	0.0%
TOWN CLERK FEES	23,500	23,500	23,500	0	0.0%
PERMITS - BINGO, WEAPONS, ETC.	2,500	2,000	2,000	0	0.0%
LANDFILL/TRANSFER STATION FEES	11,000	8,000	9,000	1,000	12.5%
INTEREST AND FEES ON TAXES	30,000	30,000	30,000	0	0.0%
TELECOMMUNICATIONS GRANT	8,500	8,500	8,000	(500)	-5.9%
RECYCLING GRANTS/REVENUE	3,500	3,500	3,500	0	0.0%
OTHER MISCELLANEOUS	30,000	30,000	30,000	0	0.0%
TOTAL LOCAL REVENUE	\$237,000	\$273,500	\$274,000	500	0.2%

TOWN OF WILLINGTON
Expenditure Budget BOF ADOPTED 5/28/2020

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	2018-2019	2019-2020	2020-2021	FY 19-20 to FY 20-21	
	ORIGINAL	ORIGINAL	PROPOSED	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	BUDGET		
CENTRAL GOVERNMENT					
0111 SELECTMEN	154,415	153,070	154,365	1,295	0.8%
0121 PROBATE COURT	3,525	4,067	3,786	(281)	-6.9%
0126 ELECTION OFFICIALS	33,402	38,714	41,594	2,880	7.4%
0130 ACCOUNTING SERVICES	186,998	231,078	211,309	(19,769)	-8.6%
0131 BOARD OF FINANCE	4,118	4,118	4,018	(100)	-2.4%
0132 TREASURER	32,539	33,180	33,180	0	0.0%
0133 AUDITOR	34,000	35,250	34,000	(1,250)	-3.5%
0134 ASSESSOR	94,150	86,361	92,854	6,493	7.5%
0135 BOARD OF ASSESSMENT APPEALS	1,326	1,346	1,346	0	0.0%
0137 REVENUE COLLECTOR	86,715	76,131	82,836	6,705	8.8%
0141 TOWN COUNSEL	32,000	32,000	32,000	0	0.0%
0151 TOWN CLERK	100,752	102,554	105,648	3,094	3.0%
0161 CONSERVATION COMMISSION	1,500	1,500	1,500	0	0.0%
0171 PLANNING & ZONING	129,262	129,256	129,226	(30)	0.0%
0172 ZONING BOARD OF APPEALS	4,715	4,735	4,607	(128)	-2.7%
0175 ECONOMIC DEVELOPMENT	5,500	19,280	19,280	0	0.0%
0176 INLAND/WETLANDS COMMISSION	2,000	2,000	2,000	0	0.0%
0181 TOWN OFFICE OPERATIONS	161,558	202,765	229,258	26,493	13.1%
0182 TOWN HALL OPERATIONS	6,356	6,661	7,467	806	12.1%
0183 CONSULTING ENGINEERS	20,000	20,000	15,000	(5,000)	-25.0%
0185 SENIOR CENTER OPERATIONS	32,613	34,629	34,899	270	0.8%
TOTAL CENTRAL GOVERNMENT	\$1,127,444	\$1,218,695	\$1,240,173	21,478	1.8%
PUBLIC SAFETY					
0221 AMBULANCE GRANT	470,742	470,742	522,984	52,242	11.1%
0231 FIRE MARSHALL	24,658	25,066	25,382	316	1.3%
0232 FIRE PROTECTION	248,719	264,005	273,565	9,560	3.6%
0233 PUBLIC SAFETY & WELFARE	31,180	32,090	33,468	1,378	4.3%
0234 EMERGENCY MANAGEMENT DIRECTOR	6,000	7,047	7,047	0	0.0%
0235 FIRE MAIN & HYDRANT	7,234	7,842	8,626	784	10.0%
0241 BUILDING OFFICIAL	36,610	47,506	49,392	1,886	4.0%
TOTAL PUBLIC SAFETY	\$825,143	\$854,298	\$920,464	66,166	7.7%
PUBLIC WORKS					
0311 PUBLIC WORKS DEPARTMENT	1,112,096	1,145,637	1,184,165	38,528	3.4%
0342 CEMETERY	2,000	2,000	2,000	0	0.0%
0351 TRANSFER STATION	206,342	213,943	231,916	17,973	8.4%
TOTAL PUBLIC WORKS	\$1,320,438	\$1,361,580	\$1,418,081	56,501	4.1%

Expenditures

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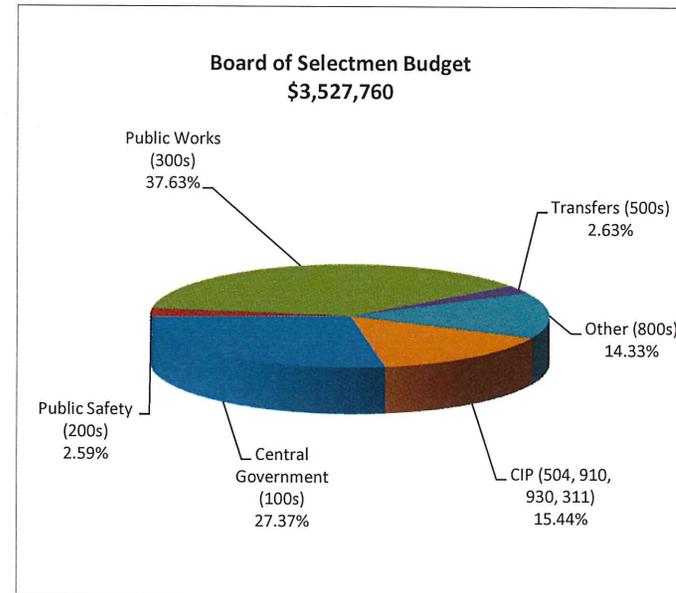
TOWN OF WILLINGTON
Expenditure Budget BOF ADOPTED 5/28/2020

	2018-2019	2019-2020	2020-2021	FY 19-20 to FY 20-21	
	ORIGINAL	ORIGINAL	PROPOSED	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	BUDGET		
TRANSFERS TO OTHER FUNDS					
0504 CAPITAL RESERVE-GENERAL	63,802	145,000	180,356	35,356	24.4%
0507 HOUSING AUTHORITY	2,114	2,182	2,182	0	0.0%
0510 ACCRUED SICK TIME	25,000	20,000	15,000	(5,000)	-25.0%
0511 DOG FUND	22,040	22,401	25,881	3,480	15.5%
0512 RECREATION COMMISSION	58,245	69,169	69,013	(156)	-0.2%
0513 HUMAN SERVICES	48,579	48,579	49,579	1,000	2.1%
0515 OPEN SPACE	0	30,000	0	(30,000)	-100.0%
0517 LIBRARY GRANT	180,069	187,036	190,436	3,400	1.8%
0518 EMERGENCY PREPAREDNESS	0	0	0	0	#DIV/0!
TOTAL TRANSFERS TO OTHER FUNDS	\$399,849	\$524,367	\$532,447	8,080	1.5%
OTHER					
0811 SOCIAL SECURITY	88,508	84,864	86,955	2,091	2.5%
0821 UNEMPLOYMENT	9,195	8,000	1,000	(7,000)	-87.5%
0831 EMPLOYEE INSURANCE	321,799	299,491	268,834	(30,657)	-10.2%
0841 PENSION FUND	56,596	53,580	55,418	1,838	3.4%
0851 INSURANCE	84,112	87,649	91,629	3,980	4.5%
0861 BOF CONTINGENCY FUND	10,000	32,990	0	(32,990)	-100.0%
0871 MISCELLANEOUS	2,500	2,500	1,750	(750)	-30.0%
TOTAL OTHER	\$572,710	\$569,074	\$505,586	(63,488)	-11.2%
TOTAL CAPITAL EXPENDITURES					
0910 DEBT SERVICE	222,220	216,408	210,408	(6,000)	-2.8%
0930 CAPITAL OUTLAY	186,015	74,100	63,565	(10,535)	-14.2%
TOTAL CAPITAL EXPENDITURES	\$408,235	\$290,508	\$273,973	(16,535)	-5.7%
GENERAL GOVERNMENT					
	\$4,653,819	\$4,818,522	\$4,890,724	72,202	1.5%
TOTAL BUDGET					
GENERAL GOVERNMENT	\$4,653,819	\$4,818,522	\$4,890,724	72,202	1.5%
K thru 8 EDUCATION	\$8,301,814	\$8,689,095	\$8,860,828	171,733	2.0%
REGION DISTRICT #19	\$4,117,765	\$4,196,986	\$4,020,967	(176,019)	-4.2%
TOTAL BUDGET	\$17,073,398	\$17,704,603	\$17,772,519	67,916	0.4%

**2020-2021 Board of Selectmen Budget
BOF ADOPTED 5/28/2020**

Description	FY 2019-20	FY 2020-21	FY 19/20 to FY 20/21	
	Approved	Proposed	\$ change	% change
111 Selectmen	153,070	154,365	1,295	0.85%
130 Accounting Services	231,078	211,309	(19,769)	-8.56%
134 Assessor	86,361	92,854	6,493	7.52%
137 Revenue Collector	76,131	82,836	6,705	8.81%
141 Town Counsel	32,000	32,000	0	0.00%
151 Town Clerk	102,554	105,648	3,094	3.02%
181 Town Office Operations	202,765	229,258	26,493	13.07%
182 Town Hall Operations	6,661	7,467	806	12.10%
183 Consulting Engineers	20,000	15,000	(5,000)	-25.00%
185 Senior Center Operations	34,629	34,899	270	0.78%
233 Health District	32,090	33,468	1,378	4.29%
235 Fire Main and Hydrants	7,842	8,626	784	10.00%
241 Building Official	47,506	49,392	1,886	3.97%
311 Public Works	1,145,637	1,184,165	38,528	3.36%
342 Cemetery	2,000	2,000	0	0.00%
351 Transfer Station	213,943	231,916	17,973	8.40%
503 Capital Projects	0	0	0	#DIV/0!
504 Capital Reserve	145,000	180,356	35,356	24.38%
507 Housing Authority	2,182	2,182	0	0.00%
510 Compensated Absences	20,000	15,000	(5,000)	-25.00%
511 Dog Fund	22,401	25,881	3,480	15.54%
513 Human Services Grant	48,579	49,579	1,000	2.06%
515 Open Space Fund	30,000	0	(30,000)	-100.00%
518 Emergency Preparedness	0	0	0	#DIV/0!
811 Social Security	84,864	86,955	2,091	2.46%
821 Unemployment	8,000	1,000	(7,000)	-87.50%
831 Employee Insurances	299,491	268,834	(30,657)	-10.24%
841 Pension	53,580	55,418	1,838	3.43%
851 Insurances	87,649	91,629	3,980	4.54%
871 Miscellaneous	2,500	1,750	(750)	-30.00%
910 Debt Services	216,408	210,408	(6,000)	-2.77%
930 Capital Expenditures	74,100	63,565	(10,535)	-14.22%
BOS Budget Total	3,489,021	3,527,760	38,739	1.1%
515 Open Space	30,000	0	(30,000)	-100.00%
504 Capital Reserve	145,000	180,356	35,356	24.38%
910 Debt Repayment	216,408	210,408	(6,000)	-2.77%
311 Debt Repayment PW Leases	84,993	90,471	5,478	6.45%
930 Capital Expenditures	74,100	63,565	(10,535)	-14.22%
CIP Local Funds	550,501	544,800	(5,701)	-1.0%

Central Government (100s)	965,636
Public Safety (200s)	91,486
Public Works (300s)	1,327,610
Transfers (500s)	92,642
Other (800s)	505,586
CIP (504, 910, 930, 311)	544,800
Total Board of Selectmen	3,527,760



TOWN OF WILLINGTON
2020-2021 GENERAL GOVERNMENT BUDGET BOF ADOPTED 5/28/2020

BOF ADOPTED 5/28/2020

Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
			Approved 05/02/18	Adjusted Budget	Expended 6/30/19	Approved 05/07/19	Adjusted 4/29/2020	Expended 4/29/2020	Budget Request	\$ Change over 19-20 App Bud	% Change over 19-20 App Bud
0111	125	OFFICE MANAGER SALARY	50,732	50,732	51,162	51,737	51,737	41,883	52,761	1,024	2.0%
0111	126	OFFICE MANAGER FILL IN	2,500	2,500	531	2,500	2,500	1,022	2,500	0	0.0%
0111	127	CIP SECRETARY SALARY	1,235	1,235	700	1,235	1,235	1,015	1,235	0	0.0%
0111	128	WEBMASTER STIPEND	1,684	1,684	1,684	1,718	1,718	1,387	1,752	34	2.0%
0111	129	SUMMER HELP SALARY	500	500	0	0	0	0	0	0	#DIV/0!
0111	130	MODERATOR SERVICES	0	0	0	0	0	0	0	0	#DIV/0!
0111	150	1ST SELECTMAN SALARY	65,728	65,728	65,728	67,042	67,042	54,150	67,042	0	0.0%
0111	151	SELECTMEN SALARIES	11,584	11,584	11,584	11,815	11,815	9,543	12,052	237	2.0%
0111	300	COMMISSIONS	100	100	133	100	100	0	100	0	0.0%
0111	301	MEMORIAL DAY AND CAR SHOW	1,000	1,000	1,001	1,000	1,000	101	1,000	0	0.0%
0111	530	CELL PHONE	360	360	360	360	360	210	360	0	0.0%
0111	531	NEWSLETTER EVENTS	3,500	3,500	0	0	0	0	0	0	#DIV/0!
0111	540	ADVERTISING	1,900	1,900	2,580	1,900	1,900	2,755	1,900	0	0.0%
0111	645	TRAINING AND EDUCATION	1,352	1,352	1,264	1,352	1,352	967	1,352	0	0.0%
0111	690	OFFICE SUPPLIES	1,000	1,000	577	1,000	1,000	656	1,000	0	0.0%
0111	810	DUES CCM and CRCOG	11,240	11,240	11,258	11,311	11,311	11,311	11,311	0	0.0%
0111	TOTAL	SELECTMEN	154,415	154,415	148,562	153,070	153,070	125,000	154,365	1,295	0.8%
0121	300	PROB. COURT EXP.	3,525	3,525	3,525	4,067	4,067	4,067	3,786	(281)	-6.9%
0121	TOTAL	PROBATE DISTRICT	3,525	3,525	3,525	4,067	4,067	4,067	3,786	(281)	-6.9%
0126	115	REGISTRAR SALARY	19,970	19,970	19,970	20,369	20,369	16,452	25,278	4,909	24.1%
0126	160	ELECTION OFFICIALS	5,088	5,088	5,124	6,719	6,719	2,374	5,810	(909)	-13.5%
0126	300	ELECTION EXPENSES	5,803	5,803	5,620	8,230	8,230	4,652	7,163	(1,067)	-13.0%
0126	645	REGISTRAR TRAINING AND ED	2,541	2,541	2,417	3,396	3,396	805	3,343	(53)	-1.6%
0126	TOTAL	ELECTION OFFICIALS	33,402	33,402	33,130	38,714	38,714	24,283	41,594	2,880	7.4%
0130	115	BUSINESS MANAGER	74,694	74,694	74,694	76,173	76,173	61,659	77,683	1,510	2.0%
0130	121	P/R COORDINATOR	51,314	51,314	51,843	52,333	70,333	51,948	54,912	2,579	4.9%
0130	122	ACCOUNTING STAFF SUPPORT	47,965	47,965	47,724	48,922	66,922	50,482	51,838	2,916	6.0%
0130	590	ACCTG SOFT. SUPP.	10,625	10,625	10,508	51,250	51,250	22,508	24,476	(26,774)	-52.2%
0130	645	TRAINING & EDUC.	400	400	225	400	400	80	400	0	0.0%
0130	690	OFFICE SUPPLIES	2,000	2,000	1,901	2,000	2,000	1,054	2,000	0	0.0%
0130	TOTAL	ACCOUNTING SERVICES	186,998	186,998	186,894	231,078	267,078	187,732	211,309	(19,769)	-8.6%

TOWN OF WILLINGTON
2020-2021 GENERAL GOVERNMENT BUDGET BOF ADOPTED 5/28/2020

Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
			Approved 05/02/18	Adjusted Budget	Expended 6/30/19	Approved 05/07/19	Adjusted 4/29/2020	Expended 4/29/2020	Budget Request	\$ Change over 19-20 App Bud	% Change over 19-20 App Bud
0131	124	BOF SECRETARY	3,468	3,468	1,530	3,468	3,468	1,025	3,468	0	0.0%
0131	540	BOF ADVERTISING	100	100	162	100	100	0	100	0	0.0%
0131	550	PRINT, ANN.REPORT	0	0	0	0	0	0	0	0	#DIV/0!
0131	610	BOF SUPPLIES	250	250	281	250	250	0	250	0	0.0%
0131	800	MISCELLANEOUS EXP	300	300	25	300	300	0	200	(100)	-33.3%
0131	TOTAL	BOARD OF FINANCE	4,118	4,118	1,998	4,118	4,118	1,025	4,018	(100)	-2.4%
0132	115	TREASURER SALARY	32,039	32,039	32,039	32,680	32,680	25,838	32,680	0	0.0%
0132	645	TRAINING & EDUC.	150	150	117	150	150	0	100	(50)	-33.3%
0132	690	OFFICE SUPPLIES	50	50	50	50	50	16	250	200	400.0%
0132	810	DUES, FEES, MEM.	300	300	268	300	300	264	150	(150)	-50.0%
0132	TOTAL	TREASURER	32,539	32,539	32,474	33,180	33,180	26,119	33,180	0	0.0%
0133	335	AUDITING EXPENSE	34,000	34,000	31,500	35,250	35,250	31,500	34,000	(1,250)	-3.5%
0133	TOTAL	AUDITOR	34,000	34,000	31,500	35,250	35,250	31,500	34,000	(1,250)	-3.5%
0134	115	ASSESSOR SALARY	36,000	29,168	17,535	22,277	22,277	16,451	22,724	447	2.0%
0134	121	ASSISTANT ASSESSOR	34,000	34,000	34,376	35,849	35,849	29,512	36,566	717	2.0%
0134	335	PERS PROP AUDIT	1,000	1,000	1,000	5,000	5,000	0	5,000	0	0.0%
0134	500	COMPUTER SUPPORT	16,875	16,875	24,401	14,465	14,465	14,532	19,794	5,329	36.8%
0134	590	TAX MAPPING	3,200	3,200	2,450	5,400	5,400	5,376	5,400	0	0.0%
0134	610	ASSESSOR SUPPLIES	575	7,407	6,988	850	850	476	850	0	0.0%
0134	645	TRAINING AND EDUCATION	2,500	2,500	1,131	2,520	2,520	990	2,520	0	0.0%
0134	TOTAL	ASSESSOR	94,150	94,150	87,880	86,361	86,361	67,337	92,854	6,493	7.5%
0135	115	BOAA, SALARY	1,024	1,024	1,024	1,044	1,044	0	1,065	21	2.0%
0135	123	BOAA, CLERK	155	155	155	155	155	0	155	0	0.0%
0135	300	BOAA, EXPENSE	147	147	147	147	147	132	126	(21)	-14.3%
0135	TOTAL	BD OF ASSESS APPEAL	1,326	1,326	1,326	1,346	1,346	132	1,346	0	0.0%
0137	115	REV. COLLECT. SALARY	43,000	43,000	34,024	43,860	40,060	34,275	41,722	(2,138)	-4.9%
0137	121	REV. COLLECT. ASST.	28,045	28,045	15,972	15,706	19,506	15,321	23,139	7,433	47.3%
0137	558	DMV FEES	1,100	1,100	850	950	950	1,418	1,500	550	57.9%
0137	590	COMPUTER SUPPORT	8,350	8,350	9,304	8,700	8,700	7,570	8,810	110	1.3%
0137	645	TRAINING & EDUCATION	1,220	1,220	729	1,915	1,915	1,237	2,665	750	39.2%
0137	690	OFFICE SUPPLIES	5,000	5,000	6,164	5,000	5,000	2,944	5,000	0	0.0%
0137	820	TAX REFUNDS	0	0	0	0	0	0	0	0	#DIV/0!
0137	TOTAL	REVENUE COLLECTOR	86,715	86,715	67,042	76,131	76,131	62,764	82,836	6,705	8.8%

TOWN OF WILLINGTON
2020-2021 GENERAL GOVERNMENT BUDGET BOF ADOPTED 5/28/2020

Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
			Approved 05/02/18	Adjusted Budget	Expended 6/30/19	Approved 05/07/19	Adjusted 4/29/2020	Expended 4/29/2020	Budget Request	\$ Change over 19-20 App Bud	% Change over 19-20 App Bud
0141	331	TOWN COUNSEL	18,500	18,500	8,991	18,500	38,500	24,020	18,500	0	0.0%
0141	332	LABOR ATTORNEY	3,000	3,000	2,850	3,000	3,000	509	3,000	0	0.0%
0141	333	LAND USE ATTORNEY	10,000	10,000	14,182	10,000	10,000	9,306	10,000	0	0.0%
0141	334	MISC LEGAL SERVICES	500	500	0	500	500	0	500	0	0.0%
0141	TOTAL	TOWN COUNSEL	32,000	32,000	26,022	32,000	52,000	33,834	32,000	0	0.0%
0151	115	TOWN CLK., SALARY	43,000	43,000	43,000	43,860	43,860	35,426	44,737	877	2.0%
0151	121	TOWN CLK., ASSIST.	35,672	36,069	36,137	36,374	36,374	29,503	37,091	717	2.0%
1510	127	TOWN CLK. FILL IN	0	204	204	0	0	0	0		
0151	555	VITAL STAT. EXPENSE	200	200	0	200	200	0	200	0	0.0%
0151	556	ELECTION EXPENSES	1,000	1,000	764	1,000	1,000	1,848	2,500	1,500	150.0%
0151	557	RESTOR. PROGRAM	200	200	0	200	200	0	200	0	0.0%
0151	590	PURCHASED SERVICES	16,780	16,383	15,938	17,020	17,020	11,589	17,020	0	0.0%
0151	690	OFFICE SUPPLIES	1,000	796	1,932	1,000	1,000	413	1,000	0	0.0%
0151	890	MISC EXPENSE	2,900	2,900	2,450	2,900	2,900	1,102	2,900	0	0.0%
0151	TOTAL	TOWN CLERK	100,752	100,752	100,425	102,554	102,554	79,880	105,648	3,094	3.0%
0161	300	CONSERVATION CMS	1,500	1,500	688	1,500	1,500	1,154	1,500	0	0.0%
0161	TOTAL	CONSERVATION CMS	1,500	1,500	688	1,500	1,500	1,154	1,500	0	0.0%
0171	115	LAND USE/ZON. AGT	54,564	17,897	10,273	0	0	0	0	0	#DIV/0!
0171	121	ZONING AGENT ASST.	21,673	26,340	27,487	40,467	40,467	24,865	39,722	(745)	-1.8%
0171	123	PLANN. & ZON. CLERK	3,876	3,876	1,920	0	0	0	0	0	#DIV/0!
0171	124	PLANNING & ZONING SECRETARY	37,990	37,990	37,990	38,739	38,739	31,385	39,504	765	2.0%
0171	300	PZC GENERAL EXP.	0	0	0	0	0	0	0	0	#DIV/0!
0171	330	LAND USE CONSULTANT SERVICES	0	32,000	33,175	42,000	42,000	31,500	42,000	0	0.0%
0171	402	ZONING REG REVISION PROJECT	3,500	3,500	0	1,500	1,500	0	1,500	0	0.0%
0171	431	GIS PROJECT	1,900	1,900	700	1,500	1,500	0	1,100	(400)	-26.7%
0171	540	PZC ADVERTISING	2,000	2,000	1,022	1,650	1,650	1,674	2,000	350	21.2%
0171	680	PZC OFFICE EXPENSE	1,500	1,500	6,182	1,500	1,500	1,090	1,500	0	0.0%
0171	810	PZ DUES, FEES, MEM	2,259	2,259	2,140	1,900	1,900	1,340	1,900	0	0.0%
0171	TOTAL	PLANNING & ZONING	129,262	129,262	120,890	129,256	129,256	91,854	129,226	(30)	0.0%
0172	123	ZBA CLERK	3,515	3,515	3,625	3,585	3,585	2,895	3,657	72	2.0%
0172	300	ZBA GENERAL EXPENSES	200	200	110	150	150	0	150	0	0.0%
0172	540	ZBA ADVERTISING	1,000	1,000	581	1,000	1,000	41	800	(200)	-20.0%
0172	TOTAL	ZONING BD OF APPEALS	4,715	4,715	4,316	4,735	4,735	2,937	4,607	(128)	-2.7%
0175	300	ECONOMIC DEVELOPMENT	5,500	5,500	2,289	19,280	19,280	5,740	19,280	0	0.0%
0175	TOTAL	ECONOMIC DEVEL COMM	5,500	5,500	2,289	19,280	19,280	5,740	19,280	0	0.0%

TOWN OF WILLINGTON
2020-2021 GENERAL GOVERNMENT BUDGET BOF ADOPTED 5/28/2020

Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
			Approved 05/02/18	Adjusted Budget	Expended 6/30/19	Approved 05/07/19	Adjusted 4/29/2020	Expended 4/29/2020	Budget Request	\$ Change over 19-20 App Bud	% Change over 19-20 App Bud
0176	300	IW GENERAL EXPENSES	750	750	128	750	750	228	750	0	0.0%
0176	540	IW ADVERTISING	650	650	194	650	650	263	650	0	0.0%
0176	645	IW EDUCATION / MEMBERSHIPS	600	600	310	600	600	60	600	0	0.0%
0176	TOTAL	INLAND WETLAND COMM	2,000	2,000	631	2,000	2,000	551	2,000	0	0.0%
0181	411	WATER SERVICE	334	334	116	334	334	67	120	(214)	-64.1%
0181	421	TOB DUMPSTER	1,202	1,202	957	1,202	1,202	809	1,202	0	0.0%
0181	430	MAINT & MISC	7,915	18,915	17,601	10,339	10,339	8,492	21,000	10,661	103.1%
0181	434	COMPUTER EXPENSE	69,101	89,101	86,748	106,034	129,620	100,550	120,186	14,152	13.3%
0181	440	TOB COPIER LEASE	11,490	11,490	12,363	13,433	13,433	8,531	12,317	(1,116)	-8.3%
0181	530	TOB TELEPHONES	7,738	7,738	8,267	8,256	8,256	8,797	10,695	2,439	29.5%
0181	531	TOB POSTAGE EXP.	13,231	13,231	15,635	11,523	11,523	10,031	11,998	475	4.1%
0181	534	INTERNET	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	0.0%
0181	590	CUSTODIAL SERVICES	19,200	19,200	16,800	19,200	19,200	13,185	19,200	0	0.0%
0181	591	FIRE ALARM MONIT.	250	250	250	250	250	250	250	0	0.0%
0181	593	TOB PEST CONTROL	420	420	420	420	420	315	420	0	0.0%
0181	595	SECURITY SYSTEM MONITORING	250	250	250	250	250	0	250	0	0.0%
0181	612	TOB CSTD. SUPPLIES	1,500	1,500	1,138	1,500	1,500	890	1,700	200	13.3%
0181	614	TOB COPIER SUPPLY	1,200	1,200	1,335	1,200	1,200	765	1,200	0	0.0%
0181	622	TOB ELECTRICITY	13,920	13,920	13,781	13,920	13,920	10,337	13,920	0	0.0%
0181	622	TOB ELECTRICITY LEASE 7/17	4,138	4,138	4,138	4,348	4,348	4,348	4,526	178	4.1%
0181	624	TOB HEATING OIL	5,243	5,243	5,919	5,814	5,814	5,105	5,451	(363)	-6.2%
0181	624	TOB HEATING OIL LEASE 7/17	1,890	1,890	1,890	1,986	1,986	1,986	2,067	81	4.1%
0181	631	TOB DRINK WATER	936	936	965	936	936	685	936	0	0.0%
0181	690	TOB OFFICE SUPPLIES	100	100	0	320	320	0	320	0	0.0%
0181	TOTAL	TOWN OFFICE OPERATIONS	161,558	192,558	190,073	202,765	226,351	176,643	229,258	26,493	13.1%
0182	430	TOWN HALL MAINT.	1,000	2,800	2,478	1,000	4,400	4,006	2,000	1,000	100.0%
0182	622	TOWN HALL ELECT.	2,557	2,557	2,381	2,557	2,557	1,814	2,557	0	0.0%
0182	624	TOWN HALL HEAT OIL	2,799	2,799	2,890	3,104	3,104	2,738	2,910	(194)	-6.3%
0182	TOTAL	TOWN HALL OPERATIONS	6,356	8,156	7,749	6,661	10,061	8,557	7,467	806	12.1%
0183	500	CONSULTING-LAND USE	10,000	10,000	4,675	10,000	10,000	1,823	7,500	(2,500)	-25.0%
0183	590	CONSULT. ENGINEER-PUBLIC WORK	10,000	10,000	6,225	10,000	10,000	7,225	7,500	(2,500)	-25.0%
0183	TOTAL	CONSULTING ENGINEERS	20,000	20,000	10,900	20,000	20,000	9,048	15,000	(5,000)	-25.0%

TOWN OF WILLINGTON
2020-2021 GENERAL GOVERNMENT BUDGET BOF ADOPTED 5/28/2020

Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
			Approved 05/02/18	Adjusted Budget	Expended 6/30/19	Approved 05/07/19	Adjusted 4/29/2020	Expended 4/29/2020	Budget Request	\$ Change over 19-20 App Bud	% Change over 19-20 App Bud
0185	253	SENIOR CENTER INSURANCE	1,955	1,955	1,754	1,863	1,863	1,744	1,863	0	0.0%
0185	411	SENIOR CENTER WATER SERVICE	651	651	328	651	651	186	300	(351)	-53.9%
0185	421	SENIOR CENTER DUMPSTER	991	991	957	991	991	810	991	0	0.0%
0185	430	SENIOR CENTER MAINT & MISC	2,500	2,500	2,979	4,516	4,516	4,052	4,516	0	0.0%
0185	435	SENIOR CENTER VAN MAINT & GAS	1,850	1,850	1,853	1,191	1,191	1,888	1,900	709	59.5%
0185	530	SENIOR CENTER PHONE	2,484	2,484	2,643	2,640	2,640	2,268	2,662	22	0.8%
0185	534	SENIOR CENTER CABLE	726	726	702	726	726	676	738	12	1.7%
0185	590	SENIOR CENTER CUSTODIAL SERVICE	4,955	4,955	4,680	4,955	4,955	4,035	4,955	0	0.0%
0185	591	SENIOR CENTER FIRE ALARM	250	250	250	250	250	0	250	0	0.0%
0185	592	SENIOR CENTER VNA WELLNESS	0	0	0	0	0	0	0	0	#DIV/0!
0185	622	SENIOR CENTER ELECTRIC	6,975	6,975	6,954	6,975	6,975	4,488	6,975	0	0.0%
0185	622	SENIOR CENTER ELECTRIC LEASE	1,803	1,803	1,803	1,894	1,894	1,894	1,972	78	4.1%
0185	624	SENIOR CENTER HEATING OIL	3,877	4,449	4,449	4,300	4,300	3,068	4,031	(269)	-6.3%
0185	624	SENIOR CENTER HEATING OIL LEAS	1,596	1,596	1,596	1,677	1,677	1,677	1,746	69	4.1%
0185	822	SENIOR CENTER PROGRAM & VAN	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	0.0%
0185	TOTAL	SENIOR CENTER OPERATIONS	32,613	33,185	32,948	34,629	34,629	28,787	34,899	270	0.8%
0221	590	AMBULANCE GRANT	470,742	470,742	470,742	470,742	470,742	470,742	522,984	52,242	11.1%
0221	TOTAL	AMBULANCE GRANT	470,742	470,742	470,742	470,742	470,742	470,742	522,984	52,242	11.1%
0231	115	FIRE MARSH. SALARY	20,408	20,408	20,408	20,816	20,816	16,813	21,232	416	2.0%
0231	127	DPTY FIRE MARSHAL	1,500	1,500	1,125	1,500	1,500	600	1,400	(100)	-6.7%
0231	300	FIRE MARSHAL EXP.	2,750	2,750	1,868	2,750	2,750	1,524	2,750	0	0.0%
0231	TOTAL	FIRE MARSHAL	24,658	24,658	23,400	25,066	25,066	18,937	25,382	316	1.3%
0232	500	GRANT-WFD #1	119,365	119,365	119,365	121,900	121,900	121,900	121,900	0	0.0%
0232	590	GRANT-WHFD	110,905	110,905	110,905	116,105	176,105	176,105	126,155	10,050	8.7%
0232	739	AED's				6,000	6,000	0	6,000	0	0.0%
0232	810	DISPATCH FEES	18,449	18,449	18,299	20,000	20,000	25,139	19,510	(490)	-2.5%
0232	TOTAL	FIRE PROTECTION	248,719	248,719	248,569	264,005	324,005	323,144	273,565	9,560	3.6%
0233	300	EASTERN HIGHLANDS HEALTH DIST	31,180	31,180	31,180	32,090	32,090	32,092	33,468	1,378	4.3%
0233	TOTAL	HEALTH DISTRICT	31,180	31,180	31,180	32,090	32,090	32,092	33,468	1,378	4.3%
0234	300	EMERGENCY MANAGEMENT DIRECT	6,000	6,000	6,000	6,000	6,000	3,000	6,000	0	0.0%
0234	590	GENERATOR MAINTENANCE (HMS)	0	0	0	1,047	1,047	1,047	1,047	0	0.0%
0234	TOTAL	EMERGENCY MGMT DIRECTOR	6,000	6,000	6,000	7,047	7,047	4,047	7,047	0	0.0%
0235	300	FIRE MAIN AND HYDRANTS	7,234	7,528	7,466	7,842	7,842	5,448	8,626	784	10.0%
0235	TOTAL	FIRE MAIN AND HYDRANT	7,234	7,528	7,466	7,842	7,842	5,448	8,626	784	10.0%

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2020-2021 GENERAL GOVERNMENT BUDGET BOF ADOPTED 5/28/2020

Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
			Approved 05/02/18	Adjusted Budget	Expended 6/30/19	Approved 05/07/19	Adjusted 4/29/2020	Expended 4/29/2020	Budget Request	\$ Change over 19-20 App Bud	% Change over 19-20 App Bud
0241	115	BLDG OFFICIAL SALARY	0	0	0	0	0	0	0	0	#DIV/0!
0241	500	BLDG PERMIT SYSTEM SUPPORT	0	0	0	9,948	9,948	9,348	10,850	902	9.1%
0241	580	BLDG OFFICIAL TRAVEL EXPENSE	1,400	1,400	895	1,400	1,400	0	1,400	0	0.0%
0241	590	BLDG OFFICIAL PURCHASED SERV	31,860	31,860	31,860	32,808	32,808	24,606	33,792	984	3.0%
0241	610	BLDG OFFICIAL GEN.SUP	2,050	2,050	1,793	2,050	2,050	89	2,050	0	0.0%
0241	645	BLDG OFFICIAL TRAINING & EDUC.	1,000	1,000	0	1,000	1,000	0	1,000	0	0.0%
0241	810	BLDG OFFICIAL DUES, FEES, MEM	300	300	230	300	300	135	300	0	0.0%
0241	TOTAL	BUILDING OFFICIAL	36,610	36,610	34,778	47,506	47,506	34,178	49,392	1,886	4.0%
0311	115	PW DIRECTOR	76,851	76,851	47,660	73,000	73,000	58,962	74,460	1,460	2.0%
0311	124	PW ADMIN ASSISTANT	15,116	15,116	15,871	14,379	14,379	11,378	15,285	906	6.3%
0311	131	CREW LEADER	62,289	62,289	71,483	63,516	63,516	51,817	64,765	1,249	2.0%
0311	132	EQUIP. OPERATOR	59,876	59,876	55,514	61,062	61,062	49,096	62,268	1,206	2.0%
0311	133	DRIVER	54,538	54,538	63,080	55,620	55,620	49,762	56,722	1,102	2.0%
0311	134	LABORER/TECHNICIAN FULL TIME	53,095	53,095	44,565	54,135	54,135	39,964	55,196	1,061	2.0%
0311	135	LABORER PART TIME	20,101	20,101	20,825	20,500	20,500	15,340	20,908	408	2.0%
0311	420	MOWING	7,000	7,000	6,565	7,000	7,000	4,800	7,000	0	0.0%
0311	430	ROAD MAINTENANCE	14,000	14,000	11,608	14,000	14,000	5,845	14,000	0	0.0%
0311	435	PW VEHICLE MAINT	45,000	45,000	58,987	50,000	50,000	57,069	60,000	10,000	20.0%
0311	440	EQUIPMENT RENTALS	0	0	0	0	1,500	0	0	0	#DIV/0!
0311	441	WINCOG ICE GRANT TM 6/5/12	0	0	0	0	0	0	0	0	#DIV/0!
0311	530	TELEPHONE/COMM.	950	950	932	950	950	612	950	0	0.0%
0311	570	PUMP CATCH BASINS	17,200	17,200	17,823	17,200	17,200	15,566	22,000	4,800	27.9%
0311	572	BLASTING	0	0	0	0	0	0	0	0	#DIV/0!
0311	573	TREE REMVL SERVICE	24,000	24,000	26,700	25,000	25,000	13,155	25,000	0	0.0%
0311	575	OIL ROLLER & CHIPPER	0	0	0	0	0	0	0	0	#DIV/0!
0311	577	DRUG TESTING & CDL PHYSICALS	600	600	241	600	600	1,247	1,000	400	66.7%
0311	578	DRY FIRE HYDRANTS	1,000	1,000	681	1,000	1,000	0	1,000	0	0.0%
0311	594	WASTE WATER SOIL TESTING	3,500	3,500	0	3,500	3,500	238	3,500	0	0.0%
0311	595	SECURITY SYSTEM SERV	250	250	250	250	250	250	250	0	0.0%
0311	610	MISC. SUPPLIES	2,000	2,000	2,053	2,000	2,000	1,553	3,000	1,000	50.0%
0311	612	BUILDING MAINT SUPPLIES	8,000	8,000	15,851	8,330	8,330	6,665	8,330	0	0.0%
0311	622	PW ELECTRICITY	8,641	8,641	10,167	8,641	8,641	8,221	10,000	1,359	15.7%
0311	622	PW ELECTRICITY LEASE PAYMENT	2,195	2,195	2,195	2,306	2,306	2,306	2,401	95	4.1%
0311	624	PW PROPANE HEATING	2,000	2,000	3,441	1,000	1,000	1,168	2,000	1,000	100.0%

TOWN OF WILLINGTON
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Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
			Approved 05/02/18	Adjusted Budget	Expended 6/30/19	Approved 05/07/19	Adjusted 4/29/2020	Expended 4/29/2020	Budget Request	\$ Change over 19-20 App Bud	% Change over 19-20 App Bud
0311	625	DIESEL WFD#1	6,918	6,918	4,784	7,673	7,673	0	7,192	(481)	-6.3%
0311	625	DIESEL WHFD	1,834	1,834	1,658	2,034	2,034	0	1,906	(128)	-6.3%
0311	625	DIESEL PW	26,848	26,848	24,543	29,777	29,777	28,901	27,912	(1,865)	-6.3%
0311	626	GASOLINE WFD#1	3,000	3,000	2,697	3,000	3,000	1,680	3,000	0	0.0%
0311	626	GASOLINE WHFD	1,800	1,800	936	1,800	1,800	939	1,800	0	0.0%
0311	626	GASOLINE PW	600	600	301	600	600	223	600	0	0.0%
0311	631	PW DRINKING WATER	250	250	213	250	250	321	250	0	0.0%
0311	645	TRAINING & EDUC.	450	450	550	450	450	335	450	0	0.0%
0311	650	PARTS & SUPPLIES	2,000	2,000	16,058	2,000	2,000	9,178	8,000	6,000	300.0%
0311	655	PROT. CLOTHING	6,500	6,500	7,628	6,500	6,500	2,603	6,500	0	0.0%
0311	680	STONE	0	0	0	0	0	0	0	0	#DIV/0!
0311	681	ASPHALT	4,000	4,000	2,911	5,000	5,000	15,880	15,000	10,000	200.0%
0311	683	CRACK SEAL	7,000	7,000	0	7,000	7,000	4,125	7,000	0	0.0%
0311	684	AGGREGATE	8,000	8,000	9,000	8,000	8,000	4,226	8,000	0	0.0%
0311	689	STREET SIGNS	5,500	5,500	2,175	5,500	5,500	2,303	5,500	0	0.0%
0311	690	OFFICE SUPPLIES	2,000	2,000	1,131	2,000	2,000	1,407	2,000	0	0.0%
0311	700	EQUIPMENT for TRAFFIC CONTROL	0	0	0	10,000	10,000	7,000	0	(10,000)	-100.0%
0311	730	EQUIPMENT PURCHASE	5,000	5,000	10,427	5,000	14,079	13,704	15,000	10,000	200.0%
0311	810	OSHA REQUIREMENTS	200	200	0	200	200	0	200	0	0.0%
0311	940	LEASE PAYMENT PRINCIPAL	65,426	65,426	65,426	79,936	78,439	75,140	84,398	4,462	5.6%
0311	941	LEASE PAYMENT INTEREST	6,697	6,697	6,698	5,057	6,554	6,158	6,073	1,016	20.1%
		SUBTOTAL PW	632,225	632,225	633,628	665,766	676,345	569,136	710,816	45,050	6.8%
0311	142	SNOW - PW O/T	31,678	31,678	31,542	31,678	31,678	30,683	31,678	0	0.0%
0311	422	SNOW - REMVL CONT.	46,530	46,530	35,255	46,530	46,530	16,438	23,265	(23,265)	-50.0%
0311	431	SNOW - EQUIP. MAINT	7,667	7,667	20,795	7,667	7,667	2,080	7,667	0	0.0%
0311	682	SNOW - SAND	28,244	28,244	27,405	28,244	28,244	25,273	14,000	(14,244)	-50.4%
0311	687	SNOW - SALT	56,148	56,148	59,714	56,148	56,148	63,717	87,520	31,372	55.9%
0311	688	SNOW - CALCIUM CHLORIDE	4,385	4,385	5,806	4,385	4,385	2,290	4,000	(385)	-8.8%
0311	737	SNOW- PLOW EQUIP	9,219	9,219	1,594	9,219	9,219	9,136	9,219	0	0.0%
		SUBTOTAL SNOW	183,871	183,871	182,111	183,871	183,871	149,617	177,349	(6,522)	-3.5%
0311	440	CHIP SEAL - TRUCK RENTAL	20,000	20,000	0	20,000	9,421	1,250	20,000	0	0.0%
0311	575	CHIP SEAL - OIL ROLLER & CHIPPER	115,000	115,000	105,653	115,000	115,000	151,502	115,000	0	0.0%
0311	680	CHIP SEAL - STONE	10,000	10,000	732	10,000	10,000	0	10,000	0	0.0%
0311	681	CHIP SEAL - ASPHALT	145,000	145,000	173,705	145,000	145,000	74,391	145,000	0	0.0%
0311	683	CHIP SEAL - CRACK SEAL	6,000	6,000	0	6,000	6,000	13,888	6,000	0	0.0%
		SUBTOTAL CHIP SEAL	296,000	296,000	280,090	296,000	285,421	241,030	296,000	0	0.0%
0311	TOTAL	PUBLIC WORKS	1,112,096	1,112,096	1,095,828	1,145,637	1,145,637	959,782	1,184,165	38,528	3.4%

TOWN OF WILLINGTON
2020-2021 GENERAL GOVERNMENT BUDGET BOF ADOPTED 5/28/2020

Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
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0342	300	CEMETERY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	0.0%
0342	TOTAL	CEMETERY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	0.0%
0351	115	TR. STATION OPERATOR	30,152	30,152	31,656	30,751	30,751	26,740	31,362	611	2.0%
0351	121	TR. STATION ASSIST.	17,064	17,064	14,719	24,066	24,066	16,992	24,628	562	2.3%
0351	127	TEMPORARY HELP	2,700	2,700	5,463	2,700	2,700	3,687	2,700	0	0.0%
0351	430	MAINTENANCE	2,000	2,000	0	2,000	2,000	1,446	2,000	0	0.0%
0351	521	ELECTRONIC WASTE REMOVAL	0	0	0	0	0	0	0	0	#DIV/0!
0351	522	CAPACITOR REMOVAL	0	0	0	0	0	0	0	0	#DIV/0!
0351	523	BULK WASTE DSPSL	52,000	58,000	57,605	52,000	52,000	53,442	60,000	8,000	15.4%
0351	524	HAZARD WASTE REMOVAL	0	0	0	0	0	0	0	0	#DIV/0!
0351	525	MID-NERO SERVICE	1,400	1,400	1,279	1,400	1,400	662	1,400	0	0.0%
0351	526	TIRE REMOVAL	1,500	1,500	770	1,500	1,500	660	1,500	0	0.0%
0351	527	TRASH REMOVAL	85,000	93,000	92,854	85,000	85,000	79,237	94,000	9,000	10.6%
0351	528	WASTE OIL/ANTI.	500	500	0	500	500	562	500	0	0.0%
0351	529	OTHER RECYCLABLES	0	0	0	0	0	0	0	0	#DIV/0!
0351	593	RODENT CONTROL	200	200	0	200	200	0	0	(200)	-100.0%
0351	594	WELL MONITORING	7,000	7,000	6,800	7,000	7,000	5,100	7,000	0	0.0%
0351	596	TOILET FACILITIES	650	650	742	650	650	535	650	0	0.0%
0351	610	GENERAL SUPPLIES	2,000	2,000	1,155	2,000	2,000	5,656	2,000	0	0.0%
0351	622	ELECTRICITY	2,976	2,976	2,607	2,976	2,976	2,068	2,976	0	0.0%
0351	631	TRANS DRINKING WATER	200	200	215	200	200	144	200	0	0.0%
0351	810	FEES & PERMITS	1,000	1,000	800	1,000	1,000	0	1,000	0	0.0%
0351	TOTAL	TRANSFER STATION	206,342	220,342	216,665	213,943	213,943	196,931	231,916	17,973	8.4%
0503	300	CAPITAL PROJECTS	0	95,404	95,404	0	252,916	252,916	0	0	#DIV/0!
0503	TOTAL	CAPITALPROJECTS	0	95,404	95,404	0	252,916	252,916	0	0	#DIV/0!
0504	300	CAPITAL RESERVE	63,802	63,802	63,802	145,000	145,000	145,000	180,356	35,356	24.4%
0504	TOTAL	CAPITAL RESERVE	63,802	63,802	63,802	145,000	145,000	145,000	180,356	35,356	24.4%
0505	300	EMS RESERVE GRANT	0	0	0	0	0	0	0	0	#DIV/0!
0505	TOTAL	EMS RESERVE GRANT	0	0	0	0	0	0	0	0	#DIV/0!
0506	300	PARK&REC CAP FUND	0	0	0	0	0	0	0	0	#DIV/0!
0506	TOTAL	PARK&REC CAP FUND	0	0	0	0	0	0	0	0	#DIV/0!
0507	300	HOUSING AUTHORITY	2,114	2,114	2,114	2,182	2,182	2,182	2,182	0	0.0%
0507	TOTAL	HOUSING AUTHORITY	2,114	2,114	2,114	2,182	2,182	2,182	2,182	0	0.0%

TOWN OF WILLINGTON
2020-2021 GENERAL GOVERNMENT BUDGET BOF ADOPTED 5/28/2020

Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
			Approved 05/02/18	Adjusted Budget	Expended 6/30/19	Approved 05/07/19	Adjusted 4/29/2020	Expended 4/29/2020	Budget Request	\$ Change over 19-20 App Bud	% Change over 19-20 App Bud
0510	200	ACCRUED SICK DAYS	25,000	25,000	25,000	20,000	20,000	20,000	15,000	(5,000)	-25.0%
0510	TOTAL	ACCRUED SICK DAYS	25,000	25,000	25,000	20,000	20,000	20,000	15,000	(5,000)	-25.0%
0511	300	DOG FUND GRANT	22,040	22,040	22,040	22,401	22,401	22,401	25,881	3,480	15.5%
0511	TOTAL	DOG FUND GRANT	22,040	22,040	22,040	22,401	22,401	22,401	25,881	3,480	15.5%
0512	300	REC. COMM GRANT	58,245	58,245	58,245	69,169	69,169	69,169	69,013	(156)	-0.2%
0512	TOTAL	REC. COMM GRANT	58,245	58,245	58,245	69,169	69,169	69,169	69,013	(156)	-0.2%
0513	300	HUMAN SERVICES GRANT	48,579	48,579	48,579	48,579	48,579	48,579	49,579	1,000	2.1%
0513	TOTAL	HUMAN SERVICES GRANT	48,579	48,579	48,579	48,579	48,579	48,579	49,579	1,000	2.1%
0515	300	OPEN SPACE	0	0	0	30,000	30,000	30,000	0	(30,000)	-100.0%
0515	TOTAL	OPEN SPACE GRANT	0	0	0	30,000	30,000	30,000	0	(30,000)	-100.0%
0517	300	LIBRARY GRANT	180,069	180,069	180,069	187,036	187,036	187,036	190,436	3,400	1.8%
0517	TOTAL	LIBRARY GRANT	180,069	180,069	180,069	187,036	187,036	187,036	190,436	3,400	1.8%
0518	300	EMERGENCY PREPAREDNESS	0	0	0	0	0	0	0	0	#DIV/0!
0518	TOTAL	EMERGENCY PREPAREDNESS	0	0	0	0	0	0	0	0	#DIV/0!
0811	200	SOCIAL SECURITY	88,508	88,508	75,652	84,864	84,864	65,009	86,955	2,091	2.5%
0811	TOTAL	SOCIAL SECURITY	88,508	88,508	75,652	84,864	84,864	65,009	86,955	2,091	2.5%
0821	200	UNEMPLOYMENT	9,195	19,908	16,122	8,000	8,000	2	1,000	(7,000)	-87.5%
0821	TOTAL	UNEMPLOYMENT	9,195	19,908	16,122	8,000	8,000	2	1,000	(7,000)	-87.5%
0831	200	EMPLOY.HLTH INS. WAIVERS	3,000	3,000	0	3,000	3,000	0	3,450	450	15.0%
0831	231	EMPLOY HEALTH INS	302,630	242,795	204,579	282,824	204,781	169,064	251,915	(30,909)	-10.9%
0831	232	EMPLOY DENTAL INS	14,825	14,825	9,330	12,323	12,323	7,013	12,178	(145)	-1.2%
0831	233	EMPLOY LIFE INS	1,344	1,344	1,104	1,344	1,344	846	1,291	(53)	-3.9%
0831	TOTAL	EMPLOYEE INSURANCES	321,799	261,964	215,013	299,491	221,448	176,922	268,834	(30,657)	-10.2%
0841	200	RETIREMENT BENEFIT SBO	2,220	2,220	2,220	2,264	2,264	1,829	2,309	45	2.0%
0841	241	PENSION INSURANCE	1,630	1,630	1,429	1,630	1,630	0	1,630	0	0.0%
0841	242	SIMPLE IRA MATCH	31,894	31,894	21,129	28,070	28,070	16,756	28,103	33	0.1%
0841	243	ADMIN FEES	4,670	4,670	5,270	4,605	4,605	5,305	4,605	0	0.0%
0841	244	PENSION FUNDING	16,182	16,182	16,182	17,011	17,011	0	18,771	1,760	10.3%
0841	TOTAL	PENSION FUND	56,596	56,596	46,229	53,580	53,580	23,890	55,418	1,838	3.4%

TOWN OF WILLINGTON
2020-2021 GENERAL GOVERNMENT BUDGET BOF ADOPTED 5/28/2020

Dept	Obj	Description	FY 2018-2019			FY 2019-2020			FY 2020-2021		
			Approved 05/02/18	Adjusted Budget	Expended 6/30/19	Approved 05/07/19	Adjusted 4/29/2020	Expended 4/29/2020	Budget Request	\$ Change over 19-20 App Bud	% Change over 19-20 App Bud
0851	251	WORKERS COMP	32,100	32,100	32,560	33,063	33,063	32,099	34,055	992	3.0%
0851	252	LAP INSURANCE	51,114	52,570	52,133	53,697	54,065	55,046	56,685	2,988	5.6%
0851	253	OTHER INSURANCE	400	400	400	400	400	400	400	0	0.0%
0851	254	VOLUNTEER LIABILITY INSURANCE	498	498	475	489	489	472	489	0	0.0%
0851	TOTAL	INSURANCE	84,112	85,568	85,567	87,649	88,017	88,017	91,629	3,980	4.5%
0861	300	BOF CONTINGENCY / TRS	10,000	10,000	0	32,990	0	0	0	(32,990)	-100.0%
0861	TOTAL	BOF CONTINGENCY	10,000	10,000	0	32,990	0	0	0	(32,990)	-100.0%
0871	300	MISCELLANEOUS	2,500	2,500	1,504	2,500	2,500	768	1,750	(750)	-30.0%
0871	TOTAL	MISCELLANEOUS	2,500	2,500	1,504	2,500	2,500	768	1,750	(750)	-30.0%
0910	912	2006 GEN BOND PRINCIPAL	150,000	150,000	150,000	150,000	150,000	150,000	150,000	0	0.0%
0910	940	LEASE PRINCIPAL (ACO & SCBA)	18,363	18,363	18,363	18,880	18,880	18,880	19,411	531	2.8%
0910	941	LEASE INTEREST (ACO & SCBA)	3,045	3,045	3,045	2,528	2,528	2,528	1,997	(531)	-21.0%
0910	952	2006 GEN BOND INTEREST	50,812	50,812	50,813	45,000	45,000	24,000	39,000	(6,000)	-13.3%
0910	TOTAL	DEBT SERVICES	222,220	222,220	222,220	216,408	216,408	195,408	210,408	(6,000)	-2.8%
0930	930	CAPITAL EXPEND.	186,015	90,611	83,393	74,100	29,116	14,116	63,565	(10,535)	-14.2%
0930	TOTAL	CAPITAL EXPENDITURES	186,015	90,611	83,393	74,100	29,116	14,116	63,565	(10,535)	-14.2%
	TOTAL	GENERAL GOVERNMENT	4,653,819	4,653,819	4,468,845	4,818,522	5,058,775	4,357,659	4,890,724	72,202	1.5%
	TOTAL	SELECTMEN BUDGET	3,403,499	3,403,499	3,249,053	3,489,021	3,702,264	3,095,223	3,527,760	38,739	1.1%
	TOTAL	GENERAL GOVERNMENT	4,653,819	4,653,819	4,468,845	4,818,522	5,058,775	4,357,659	4,890,724	72,202	1.5%
	TOTAL	REGIONAL SCHOOL DISTRICT 19	4,117,765	4,117,765	4,117,765	4,196,986	4,196,986	3,882,000	4,020,967	(176,019)	-4.2%
	TOTAL	K-8 EDUCATION	8,301,814	8,301,814	8,301,813	8,689,095	8,689,095	6,502,401	8,860,828	171,733	2.0%
	TOTAL	BUDGET	17,073,398	17,073,398	16,888,423	17,704,603	17,944,856	14,742,060	17,772,519	67,916	0.4%

	A	D	F	G	H	Y	Z	AA	AB
1	Proj		MOST CURRENT 5 YEAR TOTAL			FY	Local	Off	Fund
2	No.	Project Title	5 yr Est Cost	Gen Fund	Other Funds	2020-21	BOF 5/21/20	Budget	Source
3	2006 Bond for Library	2027 - 3.95%	885,000	885,000	-	189,000	189,000		900
8	2014 PW Dump Truck	2021 - 2.15%	24,722	24,722	-	24,722	24,722		311
9	2014 Amb and FD1 Pickup	2021 - 2.39%	19,924	-	19,924	19,924		19,924	17
10	2015 WFD#1 Spartan	2023 - 2.11%	253,272	-	253,272	84,424		84,424	17
11	2015 PW Backhoe & Mower	2022 - 2.65%	62,120	62,120	-	31,060	31,060		311
12	2017 ACO	2023 - 2.99%	13,200	13,200	-	4,400	4,400		900
13	2018 PW Truck & Chipper	2024 - 2.74%	65,360	65,360	-	16,340	16,340		311
14	2018 WFD#1 SCBA	2024 - 2.74%	68,032	68,032	-	17,008	17,008		900
15	2020 PW Roadside Mower	2017 - 2.56%	91,744	91,744	-	18,349	18,349		311
16	2021 PW Replace 2007 Int'l (LE 7 yrs 4%)	OUT 1 YR	129,704	129,704	-	-	0		311
17	2021 PW F-450 Small Dump (LE 7 yrs 4%)	OUT 1 YR	42,992	42,992	-	-	0		311
18	2021 PW Ford Explorer (LE 7 yrs 4%)	OUT 1 YR					0		311
19	2021 WHFD Replace 1st Response	OUT 1 YR	45,400	-	45,400	-		0	17
20	2022 Ambulance (LE 7 yr 4%)		170,233	-	170,233	-			
21	2022 PW John Deere Excavator		59,584	59,584	-				
22	2023 PW Replace 2012 Int'l (LE 7 yrs 4%)		94,848	94,848	-				
23	2023 WHFD SCBA air packs		51,072	-	51,072				
24	2024 Note Interest (\$49,702,801) Firehouse, New Prek-8 School, Road Improvements		265,000	265,000	-	-			
25	2025 Bond for Fire House, School, Rd Imp								
26	SAVINGS BOE OPERATION BUDGET								
27	504 Cap Reserve ORIGINAL 165,011; NOW 180,356		728,585	728,585	-	180,356	180,356		504
34	1.2 CES Heating Project: Upper Wing		-	-	-	-			
35	1.3 CES Window Replacement		-	-	-	-			
36	.3 reir CES School Construct Grant Reim 64.64%		-	-	-	-			
37	1.4 CES Gym Air Conditioning Upgrade		-	-	-	-			
38	1.9 CES Generator		-	-	-	-			
41	1.1 CES Fire Panel		-	-	-	-			
42	1.6 CES Paving Upper Lot		-	-	-	-			
43	1.7 CES Chip Seal Lower Lot CUT; was 14,000		-	-	-	-			930
44	1.5 CES AC Upper Wing		-	-	-	-			
45	1.8 CES Playground Poured Rubber Surface		-	-	-	-			
50	1.10 CES Exhaust Fans (13)		-	-	-	-			
51	1.11 CES Clock / PA System		-	-	-	-			
52	1.16 HMS Exterior Trim, Doors, Pillars BOF 5/21/2020		17,800	17,800	-	17,800	17,800		930
53	1.14 HMS Pave Parking Lots		-	-	-	-			
55	1.21 HMS Sidewalk/Side Ramp Replacement		-	-	-	-			
56	1.2 HMS Boiler Replacement		-	-	-	-			
58	1.12 HMS AC Band Room		-	-	-	-			
59	1.15 HMS Locker Replacement		-	-	-	-			
60	1.23 HMS Gym Curtain		-	-	-	-			
61	1.19 HMS Heating Project		-	-	-	-			
62	1.13 HMS Sidewalk Replacement		-	-	-	-			
63	1.17 HMS Boiler Valves / Pumps		8,765	8,765	-	8,765	8,765		930
64	1.18 HMS Elevator Modernization		-	-	-	-			
65	1.22 HMS Fire Panel		-	-	-	-			
66	1.24 HMS Air Handling Units		-	-	-	-			
67	1.25 HMS Paint Library CUT; was 8,000		-	-	-	-			930
68	1.26 DISTRICT Building Committee Consultants CUT; was 100K		-	-	-	-			04
69	1.27 DISTRICT Deposit for Land for New School		100,000	100,000	-				
70	1.28 DISTRICT New School		60,352,301	-	60,352,301				
71	DISTRICT School Contingency		120,000	-	120,000				
72	2.20 OTH Window Re-glaze / Paint main hall		68,487	-	68,487	-			
73	2.19 OTH Septic CUT; was 45,000		-	-	-	-			02
74	2.21 Assessor Revaluation		54,000	-	54,000	-			
75	Concrete Evaluation Municipal Structures		30,000	30,000	-	-			
77	2.17 TOB New Boiler		10,000	10,000	-	10,000	10,000		930
78	2.1 PW Bucket Truck		-	-	-	-			
79	2.5 PW John Deere Excavator		105,000	-	105,000	-			

1	A	D	F	G	H	Y	Z	AA	AB
2	Proj		MOST CURRENT 5 YEAR TOTAL			FY	Local	Off	Fund
	No.	Project Title	5 yr Est Cost	Gen Fund	Other Funds	2020-21	BOF 5/21/20	Budget	Source
80	2.2	PW Bus Lot Paving	-	-	-	-			
81	2.4	PW Install Storm Water Treatment Chamber	35,000	-	35,000	-			
83	2.16	TOB Basement Concrete Floor CUT; was 23,449	-	-	-	-			930
84	2.7	PW Configuration Part 1 Salt Shed	712,745	-	712,745	-			
88	2.9	PW Replace International 7400 Truck PUSHED OUT 1 YR	200,000	-	200,000	-			LE
89	2.8	PW Replace 2007 F-450 Small Dump PUSHED OUT 1 YR	66,299	-	66,299	-			LE
90	2.3	PW Replace 2011 F-350 w/Ford Ex PUSHED OUT 1 YR	38,000	-	38,000	-			LE
92	2.11	PW Replace 2012 International Dump Truck	195,000	-	195,000	-			
93	2.13	Schofield Road Drainage	736,000	-	736,000	-			
94	2.15	Village Hill Drainage Phase I CUT; was 30,000	30,000	-	30,000	-			02
98	2.12	Liska Road Culverts Replacement CUT; was 4,800	750,000	-	750,000	-			04
100	3.2	SR CENTER Handicap Bus Replace BOF 5/21/2020	15,000	15,000	-	15,000	15,000		930
101	3.3	SR CENTER Painting BOF 5/21/2020	12,000	12,000	-	12,000	12,000		930
105	5.6	WFD#1 Fire Station Addition Engineering	105,000	-	105,000	-			
106	5.4	WFD#1 Replace defib on ambulance	-	-	-	-			
107	5.5	WFD#1 CPR device and defib on ambulance	25,000	-	25,000	12,500		12,500	17
108	5.7	WFD#1 Repair driveway	-	-	-	-			
109	5.75	WFD#1 Replace 10 SCBA cylinders	12,042	-	12,042	-			
110	5.6	WFD#1 Fire Station Addition Construction	5,800,000	-	5,800,000	-			
111	5.2	WFD#1 Replace Bunker Gear (5 sets)	19,000	-	19,000	19,000		19,000	17
112	5.3	WFD#1 Replace Oil Tank in Station 13	50,000	-	50,000	50,000		50,000	02
113	5.1	WFD#1 Purchase New Ambulance	300,000	-	300,000	-			
117	5.12	WHFD Bay Floor Replacement	-	-	-	-			
118	5.8	WHFD Replace 1st Response Vehicle PUSHED OUT 1 YR	70,000	-	70,000	-			LE
119	5.9	WHFD Replace SCBA air packs	105,000	-	105,000	-			
120	5.11	WHFD Refurbish 1991 Engine Tank	95,000	-	95,000	-			
123	6.1	RRAC Pickleball Court CUT; was 39,346	-	-	-	-			04
125			73,308,231	2,724,456	70,583,775	\$ 730,648	\$ 544,800	\$ 185,848	
126		Line Item 930 Capital Expenditure				(63,565)	(63,565)		
127		Line Item 900 Series Debt Repayment				(300,879)	(300,879)		
128		move to a Captial Projects Fund 03				-	-		
129		move to the Reserve Fund 04				(180,356)	(180,356)		
130		move to the Emergency Reserve Fund 17				-	-		
131		General Fund Expense				(544,800)			
132		Fund 02 Locip				(50,000)	-	(50,000)	
133		Fund 04 General Reserve				-	-	-	
134		Fund 03 Capital Projects							
135		Fund 17 Emergency Equipment reserve				(135,848)	-	(135,848)	
136		Fund 06 Park & Rec Capital Reserve				-	-	-	
137		Other Funding Expense				(185,848)	\$ -	\$ -	
138		Borrowing - Bond / Note / Lease				-	-		
139						-			
140						-			
141									

OPTION 1: PreK-8 SCHOOL, FIREHOUSE, ROAD PROJECTS

		5 year Budget Projections							
		Fund 02		Fund 04		Fund 17		Fund 06	
		LOCIP		G. Reserve		Emer Equip		Parks & Rec	Total
Actual	July 1, 2019	184,962		649,470		210,820		7,911	\$ 1,053,162
est.	Expenditures	165,000	f	691,573	ff	139,271	fff	-	\$ 995,844
est.	Additions	57,859		145,000		145,000		-	\$ 347,859
est.	Interest			4,934		100		-	\$ 5,034
est.	July 1, 2020	77,821		107,830		216,649		7,911	\$ 410,211
est.	Expenditures	125,000	g	182,146	gg	135,848	ggg	-	\$ 442,994
est.	Additions	57,859		162,556		145,000		-	\$ 365,415
est.	Interest			1,000		100		-	\$ 1,100
est.	July 1, 2021	10,680		89,240		225,901		7,911	\$ 333,732
est.	Expenditures	68,487	h	60,000	hh	249,635	hhh	-	\$ 378,122
est.	Additions	57,859		169,000		145,000		-	\$ 371,859
est.	Interest			100		100		-	\$ 200
est.	July 1, 2022	52		198,340		121,366		7,911	\$ 327,669
est.	Expenditures	50,000	i	57,000	ii	161,436	iii		\$ 268,436
est.	Additions	57,859		278,172		145,000			\$ 481,031
est.	Interest			100		100			\$ 200
est.	July 1, 2023	7,911		419,612		105,030		7,911	\$ 540,464
est.	Expenditures			152,000	jj	77,012	jjj		\$ 229,012
est.	Additions	57,859		51,057		145,000			\$ 253,916
est.	Interest			100		100			\$ 200
est.	July 1, 2024	65,770		318,769		173,118		7,911	\$ 565,568
est.	Expenditures	-		30,000	kk	77,012	kkk		\$ 107,012
est.	Additions	57,859		50,000		145,000			\$ 252,859
est.	Interest			100		100			\$ 200
est.	July 1, 2025	123,629		338,869		241,206		7,911	\$ 711,615
		20,000	MS4 storm water mapping	16,900	Roof Patch TM 1/30/20			39,847	AMB 2014 Lease + pickup
		20,000	FY 2018-19 (e)	77,000	HMS Boiler TM 1/7/20			84,424	WFD1 2015 Spartan
				140,000	Software TM 12/2/19			15,000	WHFD Replace Bunker Gear
		100,000	PW diesel tank replace	45,620	Security Monitoring			139,271	FY 19-20 (fff)
		20,000	MS4 storm water mapping	(27,000)	60% Security Gr Reim				
		45,000	RRAC BB Lighting	1,070,300	Replace School Roofs			19,924	AMB 2014 Lease + pickup FINAL
		165,000	FY 2019-20 (f)	(691,842)	SC Grant reim 64.64%			84,424	WFD1 2015 Spartan
				69,100	District/Town Phone System			19,000	WFD#1 Replace Bunker Gear
		45,000	OTH Septic	(685)	Phone System CLOSED			12,500	CPR DEVICE FOR AMBULANCE
		50,000	WFD1 Oil Tank Stat 13	(22,116)	Oil Tank FINAL 122,884			Pushed out 1 year	1st RESPONSE Lease (1 pymt)
		30,000	Drainage Village Hill	23,034	REIM 70,694 VS 93,728			135,848	FY 20-21 (ggg)
		125,000	FY 2020-21 (g)	(8,738)	EST REIM after audit				
				691,573	FY 2019-20 (ff)			84,424	WFD1 2015 Spartan
		68,487	OTH Re-glaze windows					24,319	AMB 2022 Lease (1pymt)
		68,487	FY 2021-22 (h)	100,000	Building Comm Consult			11,350	1st RESPONSE Lease
				4,800	Liska Rd Culverts			105,000	WFD1 Station Engineering
				38,000	Ford Exp PW Dir			225,093	FY 21-22 (hhh)
		15,000	Drainage Schfield	39,346	Pickle Ball Court				
		35,000	Storm Water Treatment	182,146	FY 2020-21 (gg)			84,424	WFD1 2015 Spartan FINAL
		50,000	FY 2022-23 (i)					48,638	AMB 2022 Lease
				30,000	District Contingency			11,350	1st RESPONSE Lease
				30,000	Village Hill Drainage			144,412	FY 22-23 (iii)
				60,000	FY 2021-22 (hh)				
								11,350	1st RESPONSE Lease
				30,000	District Contingency			48,638	AMB 2022 Lease
				27,000	Assessor Reval			48,638	FY 23-24 (jjj)
				57,000	FY 2022-23 (ii)				
								11,350	1st RESPONSE Lease
				30,000	District Contingency			48,638	AMB 2022 Lease
				27,000	Assessor Reval			48,638	FY 24-25 (kkk)