



**ARLINGTON FINANCE COMMITTEE
MINUTES OF MEETING**

4/7/21 7:30 PM

Conducted by Remote Participation - Zoom Meeting

ATTENDEES:

Gibian	p	Padaria	p	Pokress	p	Kellar		McKenna	p
Blundell	p	Wallach	p	Harmer	p	Tosti	p		
Ellis	p	Foskett	p	Deyst	p	Kocur	p		
Healy	p	Beck		Jones	p	Deshler	p		
Franclemont	p	Howard	l	LaCourt	p	Carman	p	Diggins	p

p Indicates present, l indicates late

VISITORS:

1. INTRODUCTION: Foskett read the rules for the meeting as formulated by Town Counsel based on the Governor’s authorization. An important rule is that all votes be by role call. Attendance was taken by roll call.

Note: A vote of “unanimous” means “unanimous vote by all present”. The Chair votes only when there is a tie. Note that Warrant article numbers are written: ART New Number (Old Number)

2. MINUTES of 4/5/21 approved unanimously as corrected.

3. WATER & SEWER EF: W&S EF SubCom Gibian presented Ref 1 showing how the W&S offsets in the budgets are calculated using the Powers & Sullivan Study percentages. He also showed health insurance offsets and retirement offsets using Ref 1. Gibian then explained how these indirect charges affect the EF using Ref 2. This validates the offsets in the non-W&S budgets. The charges are split equally between the water and sewer divisions. Finally, using the previous consolidated material, Gibian walked the members through the W&S EF pages Ref 3. The FY22 budget expenses equal the FY22 revenue at \$23,864,001, a substantial increase over FY21. During the following discussion members suggested that Gibian request a project plan for the water meter replacement program. Members also requested when the Powers & Sullivan study would be updated and how the leakage work is going. Also members requested the status of any State or Town requirements that affect or might affect W&S costs. For example, consider the idea of charging more for summer water based on the difference between summer & winter usage. Members requested the balance in the W&S fund.

Gibian moved to approve the budget as printed. Healy moved to table until questions were answered. VOTED to table 9-8. Ref 4.

ART 59(66) FINANCING SEWERS: W&S EF SubCom Gibian recommended borrowing at no interest \$800,000 from MWRA.
VOTED approval Unanimous.

ART 60(67) W&S EF SubCom Gibian recommended borrowing at no interest \$1,300,000 from MWRA.
VOTED approval Unanimous.

4. ART 62(69) COMMITTEES & COMMISSIONS: Foskett recommended that all individual groups would be funded the same as in FY21 except Arts & Culture that requested \$5000 less.
VOTED \$88,835 Unanimous

ART 63(70) CELEBRATIONS: Foskett recommended the votes as detailed in Ref 5.
VOTED \$15,157 Unanimous

ART 64(71) MISCELLANEOUS: Foskett recommended a sum for indemnification.
VOTED \$10,759 16-0-2 Healy and McKenna abstained.

ART 74(52) OVERLAY RESERVE: Foskett described the overlay as a fund the assessors use to cover abatements. This is a piece of that fund that the assessors no longer need to cover taxpayer defaults.
VOTED \$400,000 to reduce the tax rate. Unanimous

ART 76(54) STABILIZATION FUND: Foskett recommended the usual amount. This fund is used to pay for emergencies such as library repairs from the flood of a few years ago. Members asked how big this fund is and if it has a max value. This deserves investigation. The rating agencies give points for this reserve.
VOTED \$100,000. Unanimous.

ART 77(56) FREE CASH: Tosti explained the policy of appropriating ½ the certified free cash (end of previous year surplus).
VOTED \$5,659,184 for the assessors to reduce the tax rate. 16-0-1 . Padaria Abstained.

LIBRARY BUDGET ERROR: Foskett reported that a salary error of \$17,762 was found.
VOTED to reduce the Library budget by this amount and to increase ART 54(61) Collective Bargaining by this amount. Unanimous.

RECLASSIFICATION ERROR: Healy reported that a \$20 error was found and corrected in the minutes of 4/5/21.

ART 66(73) TRAFFIC STUDY: Howard reported that TAC had received a request from the SB to study this intersection and had voted to support the article. The SB, however wants to handle these matters directly and the Town Manager said that DPW would cover the cost. Howard recommended no action. VOTED no action. Unanimous.

ART 21(22) AFFORDABLE HOUSNG: No direct financial consideration. No report by consensus.

ART 23(25) AFFORDABLE HOUSING OVERLAY: No appropriation requested. No report by consensus.

5. WORKING GROUPS

LEADERSHIP Foskett provided the following by email the next day: Last night, in a misguided attempt at brevity and levity, I inadequately described the Leadership Working Group (Liz, Peter, Dean, Christine, Al J, Jonathan, Al T and Annie). In our two or three meetings this group has given of their time and energy to help shape the direction, vision and tone of the Finance Committee. It is also true that I rely on their experience and counsel for many things, and for their guidance to make sure my activity as Chair is in keeping with the high standard long set by our past Chair. You may have also noticed that they have taken strong roles or leadership in many of the activities inside the Committee or in our interactions with other organizations. I deeply appreciate the support they provide to me and to our entire Finance Committee.

POLICY & PROCEDURES Deshler reported they have met and decided as a 1st phase to write a training manual that records FinCom procedures. They will seek input from the full committee. In a 2nd phase they will describe how the FinCom should operate.

INFORMATION SYSTEMS: LaCourt reported no meetings since setting up Sharepoint. They plan to meet again after the report to Town Meeting is finished.

OPERATIONS RESEARCH: Tosti reported that they will take notes during town meeting on things to consider. The first meeting will take place after TM.

COMMUNICATIONS: Padaria is considering using individual ACMI interviews on various topics.

TOWN EXPENSE REPORTING: Carman hopes to meet soon.

6. REPORT EDITTING: Carman moved: When putting together the 2021 Finance Committee Report to Town Meeting, the Committee authorizes its Chair,

with the approval of two Vice Chairs, to correct all clerical and administrative mistakes that are causing the overall budget to be out of balance, without having to report back to the full Committee.

VOTED Unanimous

7. RESERVE FUND BALANCE: \$1,556,724

COMMITTEE: The House Ways & Means Committee is expected to release the state budget on 4/14. Foskett requested members leave that date open for a meeting in case there are important changes.

The meeting adjourned at 9:57.

Peter Howard
4/8/21

Ref 1 Offsets Supporting Detail
Ref 2 W&S Consolidated Worksheet
Ref 3 W&S EF Budget Pages
Ref 4 Vote
Ref 5 Celebrations

**W/S Offsets Calculated
for Other Support Departments and Other DPW Divisions
FY-22**

Recommended percentages from Powers and Sullivan study.

Other Town Department Offsets

	FY-21 Voted Budget	Recommended Offset Percent	FY-22 Offset
1) Postage	224,730	17.29%	38,861
2) Select Board	591,060	5.89%	34,812
3) Town Manager	955,693	19.11%	182,629
4) Human Resources	383,191	4.83%	18,495
5) Information Technology	1,266,267	18.11%	229,328
6) Comptroller	376,989	8.36%	31,529
7) Treasurer/Collector	830,977	13.89%	115,423
8) Legal	603,822	19.18%	115,788
9) Total 1) - 8)			766,865
10) Sewer Indirect	(50% of #9)		383,433
11) Water Indirect	(50% of #9)		383,433

Other DPW Division Offsets

	FY-21 Voted Budget	Recommended Offset Percent	FY-22 Offset
12) Administration	543,820	50.00%	271,910
13) Engineering	451,525	62.00%	279,946
14) Highway (without S.Waste)	2,229,465	20.00%	445,893
15) MER	630,646	30.00%	189,194
16) Total 12) - 15)			1,186,943
17) W/S Sewer Wages Offset	(50% of #16)		593,472
W/S Sewer Wages Offset	(50% of #16)		593,472

Health Insurance Offsets Calculation FY 2022

		FY22 Health Cost	Recommended Offset Percent	FY-22 Offset
1)	Select Board	114,350	15.06%	17,216
2)	Town Manager	65,879	15.06%	9,919
3)	Personnel	24,683	15.06%	3,717
4)	Information Technology	135,006	15.06%	20,326
5)	Comptroller	122,083	15.06%	18,380
6)	Treasurer/Collector	149,745	15.06%	22,545
7)	Legal	89,230	15.06%	13,434
8)	Administration	178,308	50.00%	89,154
9)	Engineering	178,308	62.00%	110,551
10)	Highway (without S.Waste)	382,022	20.00%	76,405
11)	MER	145,465	30.00%	43,640
12)	Water Division	221,044	100.00%	221,044
13)	Total 1) - 12)			646,331
14)	HEALTH Offset - Sewer (50% of #13)			323,166
15)	HEALTH Offset - Water (50% of #13)			323,166
	Water & Sewer Enterprise Subtotal			646,332
Other Insurance Costs charged directly to Enterprise Fund & Retirement Office				
	Recreation	54,189	1.0000	54,189
	Ed Burns Arena	28,240	1.0000	28,240
	Retirement	45,238	1.0000	45,238
	Other Enterprise & Retirement Subtotal			127,667
	Total Health Insurance Offset			773,999

Note: Departmental health insurance costs include current employees and retirees

Retirement Offsets Calculated FY-21

	Current	Recommended	FY-20
	Retirement Cost	Offset Percent	Offset
1)			
2) Board of Selectmen	274,671	0.1506	41,352
3) Town Manager	171,670	0.1506	25,845
4) Personnel	68,668	0.1506	10,338
5) Information Technology	34,334	0.1506	5,169
6) Comptroller	446,341	0.1506	67,197
7) Treasurer/Collector	480,675	0.1506	72,366
8) Legal	103,002	0.1506	15,507
9) Facilities	68,668	0.1506	10,338
9) Administration	412,007	0.5000	206,004
10) Engineering	171,670	0.6200	106,435
11) Highway (without S.Waste)	1,682,362	0.2000	336,472
12) Motor Vehicle Equipment Repair	274,671	0.3000	82,401
Water Division	446,341	1.0000	446,341
13) Total 1) - 12)			1,425,765
14)			
17) W/S Retirement Offset - Sewer (50% of #13))			712,883
W/S Retirement Offset - Water (50% of #13))			712,883
			1,425,766

" CONSOLIDATED" FY22 SEWER AND WATER BUDGET AMOUNTS FOR EXPLAINING OFFSETS AND INDIRECT CHARGES:

Prepared for Arlington Finance Committee via Zoom by Grant Gibian, April 7,2020, 2nd year of Covid-19

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
6505006 Consolidated SEWER COLLECTION & WATER/SEWER PROPERTIES					
5101 SALARIES & WAGES (see below detail)	1,037,856	1,143,988	1,186,944	42,956	3.75%
6505013 Consolidated INDIRECT CHARGES - SEWER COLLECTION & WATER DISTRIBUTION					
5707 RETIREMENT COSTS (see BB pg 154: Retirement Budget)	1,206,394	1,344,140	1,425,766	81,626	6.07%
5713 HEALTH BENEFITS (rev.BB page 160: Health Ins Budget)	568,826	565,330	647,402	82,072	14.52%
5903 INDIRECT COSTS (see below detail)	699,376	719,872	766,866	46,994	6.53%
6505013 SUBTOTAL INDIRECT CHARGES - SEWER & WATER	2,474,596	2,629,342	2,840,034	210,692	8.01%
Salaries And Wages detailed:					
2022 Budget details and sources					
			INDIRECT COSTS (see "Att B W/S Offsets Calculated)		
Engineering , p 90 & p91	\$279,946		Selectboard	34,812	p22 & p 23
DPW Admin portion, p 94 & p 95 (Total DPW Admin \$306,910-\$35,000 Rec Rev Fund)	\$271,910		Town Manager	182,629	p26 & p27
Highway, p 98 & p 99	\$445,893		HR	18,495	p30 & p 31
Motor Equip Repair, p 104 & p 105	\$189,194		IT	229,328	p34 & p35
Total	1,186,943		Comptroller	31,529	p38 & p39
			Treasurer	115,423	p42 & p43
Health Benefits (see Att A "Health Ins Offsets Calc FY2021)			Postage	38,861	p46
			Legal	115,788	p54& p55
DPW portion	647,402		Total indirect	766,865	
Other (\$56,165 Rec, \$28,753 Arena, \$45,142 Retirement Ent funds)	130,051		50% of Total Indirect	383,433	p 164 & p166, and below
Total (see revised Health Ins budget, Health Insurance Offset)	777,453				

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
6505006 SEWER COLLECTION SYSTEM					
5101 DPW STAFF INDIRECT CHARGES p164 (formerly titled "Salary & Wages")	518,928	571,994	593,472	21,478	3.75%
6505504 WATER/SEWER PROPERTIES					
5101 SALARIES & WAGES (BB page 167)	518,928	571,994	593,472	21,478	3.75%
6505013 INDIRECT CHARGES - SEWER					
Acct's 5701 & 5702 : Workers and Unemployment comp placeholders	7,500	7,500	7,500		
5707 RETIREMENT COSTS	603,197	672,070	712,883	40,813	6.07%
5713 HEALTH BENEFITS (Health Cost from line 14 of health offset sheet)	284,413	282,665	323,166	40,501	14.71%
5903 INDIRECT COSTS (Administrative Expense Offset, line 10 of offset page)	349,688	359,936	383,433	23,497	6.53%
6505013 SUBTOTAL INDIRECT CHARGES - SEWER	1,244,798	1,322,171	1,426,982	104,811	7.93%
6505513 INDIRECT CHARGES - WATER (p166)					
Acct's 5701 & 5702 : Workers and Unemployment comp placeholders	2,000	2,000	2,000		
5707 RETIREMENT COSTS	603,197	672,070	712,883	40,813	6.07%
5713 HEALTH BENEFITS (Health Cost from line 15 of health offset sheet)	284,413	282,665	324,236	41,571	14.71%
5903 INDIRECT COSTS	349,688	359,936	383,433	23,497	6.53%
6505513 SUBTOTAL INDIRECT CHARGES - WATER	1,239,298	1,316,671	1,422,552	105,881	8.04%

Health Cost from line 14 of health offset sheet (att a)
 Administrative Expense Offset, line 10 of W/S offset page (att b)

Health Cost from line 15 of health offset sheet (att a)

WATER & SEWER

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
6505006 SEWER COLLECTION SYSTEM						
5101 DPW STAFF INDIRECT CHARGES	519,334	518,928	571,994	593,472	21,478	3.75%
SUBTOTAL SEWER COLLECTION SYSTEM	519,334	518,928	571,994	593,472	21,478	3.75%
6505013 INDIRECT CHARGES - SEWER						
5701 WORKERS COMP COST	6,000	6,000	6,000	6,000	-	0.00%
5702 UNEMPLOYMENT COMPENSATION	1,500	1,500	1,500	1,500	-	0.00%
5707 RETIREMENT COSTS	569,976	603,197	672,070	712,883	40,813	6.07%
5713 HEALTH BENEFITS	265,179	284,413	282,665	323,166	40,501	14.33%
5903 INDIRECT COSTS	339,218	349,688	359,936	383,433	23,497	6.53%
6505013 SUBTOTAL INDIRECT CHARGES - SEWER	1,181,873	1,244,798	1,322,171	1,426,982	104,811	7.93%
6505082 SEWER COLLECTION EXPENSES						
5202 CONTRACTED SERVICES	51,455	17,274	70,000	75,000	5,000	7.14%
5211 ELECTRICITY	18,473	14,506	29,000	29,000	-	0.00%
5218 TRAINING	-	-	2,000	2,000	-	0.00%
5224 MATERIALS AND SUPPLIES	31,675	28,445	24,000	24,000	-	0.00%
6505082 SUBTOTAL SEWER COLLECTION	101,603	60,225	125,000	130,000	5,000	4.00%
6505011 MWRA ASSESSMENT - SEWER						
5630 MWRA ASSESSMENT	8,649,531	8,906,608	9,265,594	9,243,053	(22,541)	-0.24%
6505011 SUBTOTAL MWRA ASSESSMENT - SEWER	8,649,531	8,906,608	9,265,594	9,243,053	(22,541)	-0.24%

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
6505002 SEWER DEBT SERVICE/SEWER CAPITAL						
5760 SEWER DEBT SERVICE - NON MWRA P & I	275,250	328,950	326,382	285,232	(41,150)	-12.61%
5761 SEWER DEBT SERVICE - MWRA LOAN PROGRAM	60,876	65,999	110,250	130,250	20,000	18.14%
					-	
6505002 SUBTOTAL DEBT SERVICE/SEWER CAPITAL	336,126	394,949	436,632	415,482.0	(21,150)	-4.84%
6505003 SEWER REHAB						
5580 SEWER REHAB	100,000	19,983	100,000	100,000	-	0.00%
6505003 SUBTOTAL SEWER REHAB	100,000	19,983	100,000	100,000	-	0.00%
TOTAL SEWER COLLECTION SYSTEM	10,888,467	11,145,491	11,821,391	11,908,989	87,598	0.74%
6505007 STORM SEWERS COLLECTION SYSTEM						
5202 CONTRACTED SERVICES	4,000	16,874	71,000	71,000	-	0.00%
5224 MATERIALS AND SUPPLIES	-	-	5,000	5,000	-	0.00%
5580 REHAB STORM SEWERS	63,067	78,149	250,000	300,000	50,000	20.00%
6505007 TOTAL STORM SEWERS COLLECTION	67,067	95,023	326,000	376,000	50,000	15.34%

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
6505502 WATER DISTRIBUTION SYSTEM						
5101 SALARIES & WAGES	866,924	937,487	1,097,082	1,003,426	(93,656)	-8.54%
5102 SALARIES & WAGES - TEMP	1,268	2,483	5,000	5,000	-	0.00%
5103 OVERTIME	164,394	179,010	188,344	193,053	4,709	2.50%
5111 DOUBLE TIME	46,736	65,634	53,813	55,158	1,345	2.50%
5119 OUT OF GRADE PAY	9,871	11,231	6,663	6,830	167	2.51%
5141 CLOTHING ALLOWANCE	4,400	5,775	6,300	6,300	-	0.00%
5156 LONGEVITY	9,912	11,387	11,327	6,780	(4,547)	-40.14%
5160 CLEANING ALLOWANCE	300	425	850	850	-	0.00%
5260 STIPENDS	20,800	21,160	20,800	20,800	-	0.00%
6505502 SUBTOTAL WATER DISTRIBUTION	1,124,605	1,234,592	1,390,179	1,298,197	(91,982)	-6.62%
6505513 INDIRECT CHARGES - WATER						
5701 WORKERS COMP COST	1,000	1,000	1,000	1,000	-	0.00%
5702 UNEMPLOYMENT COMPENSATION	1,000	1,000	1,000	1,000	-	0.00%
5707 RETIREMENT COSTS	569,976	603,197	672,070	712,883	40,813	6.07%
5713 HEALTH BENEFITS	265,179	284,413	282,665	323,166	40,501	14.33%
5903 INDIRECT COSTS	339,218	349,688	359,936	383,433	23,497	6.53%
6505513 SUBTOTAL INDIRECT CHARGES - WATER	1,176,373	1,239,298	1,316,671	1,421,482	104,811	7.96%
6505582 WATER DISTRIBUTION						
5202 CONTRACTED SERVICES	47,622	169,079	121,200	216,200	95,000	78.38%
5218 TRAINING	3,431	11,459	5,000	5,000	-	0.00%
5224 MATERIALS AND SUPPLIES	121,326	124,862	227,755	227,755	-	0.00%
6505582 SUBTOTAL WATER DISTRIBUTION	172,379	305,399	353,955	448,955	95,000	26.84%

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
6505511 MWRA ASSESSMENT - WATER						
5630 MWRA ASSESSMENT	5,207,787	5,426,865	5,618,325	5,984,120	365,795	6.51%
6505511 SUBTOTAL MWRA ASSESSMENT - WATER	5,207,787	5,426,865	5,618,325	5,984,120	365,795	6.51%
TOTAL WATER DISTRIBUTION SYSTEM	7,681,144	8,206,154	8,679,130	9,152,754	473,624	5.46%
6505504 WATER/SEWER PROPERTIES						
5101 SALARIES & WAGES	519,334	518,928	571,994	593,472	21,478	3.75%
6505504 SUBTOTAL WATER/SEWER PROPERTIES	519,334	518,928	571,994	593,472	21,478	3.75%
6505506 REHAB WATER SYSTEM CAPITAL						
5580 REHAB WATER MAINS	14,416	58,485	100,000	100,000	-	0.00%
6505506 SUBTOTAL REHAB WATER SYSTEM CAPITAL	14,416	58,485	100,000	100,000	-	0.00%
6505509 WATER DEBT SERVICE DEBT/WATER CAPITAL						
5760 WATER DEBT SERVICE - MWRA LOAN PROGRAM	886,100	700,600	850,600	980,600	130,000	15.28%
6505509 SUBTOTAL DEBT SERVICE/CAPITAL PROJECTS	886,100	700,600	850,600	980,600	130,000	15.28%
6505514 WATER/SEWER PROPERTIES						
5211 ELECTRICITY	21,035	18,974	28,600	28,600	-	0.00%
5214 NATURAL GAS	29,544	26,431	35,000	35,000	-	0.00%
5530 GREAT MEADOWS EXPENSES	2,380	2,048	4,000	4,000	-	0.00%
6505514 SUBTOTAL WATER/SEWER PROPERTIES	52,959	47,454	67,600	67,600	-	0.00%
6505516 WATER DEBT SERVICE DEBT/WATER CAPITAL						
5760 WATER DEBT SERVICE - PRINCIPAL & INTEREST	182,172	238,050	358,463	215,513	(142,950)	-39.88%
6505516 SUBTOTAL DEBT SERVICE/CAPITAL PROJECTS	182,172	238,050	358,463	215,513	(142,950)	-39.88%

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
6505519 HYDRANT REPLACEMENT PROGRAM						
5830 HYDRANT & VALVE REPLACEMENT PROGRAM	21,840	25,520	100,000	50,000	(50,000)	-50.00%
6505519 SUBTOTAL HYDRANT REPLACEMENT PROGRAM	21,840	25,520	100,000	50,000	(50,000)	-50.00%
6505520 SMALL EQUIPMENT						
5890 SMALL EQUIPMENT	-	10,446	5,000	5,000	-	0.00%
6505520 SUBTOTAL SMALL EQUIPMENT	-	10,446	5,000	5,000	-	0.00%
6505522 WATER CAPITAL EQUIP						
5851 CAPITAL EQUIP	-	457,000	77,000	139,000	62,000	80.52%
6505522 SUBTOTAL WATER CAPITAL EQUIP	-	457,000	77,000	139,000	62,000	80.52%

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
TOTAL WATER DISTRIBUTION SYSTEM	1,676,821	2,056,483	2,130,657	2,151,185	20,528	0.96%
PERSONNEL SERVICE SUMMARY	2,163,273	2,272,448	2,534,167	2,485,141	(49,026)	-1.93%
EXPENSES SUMMARY	394,008	508,101	872,555	1,022,555	150,000	17.19%
MWRA ASSESSMENT	13,857,318	14,333,473	14,883,919	15,227,173	343,254	2.31%
INDIRECT CHARGES	678,436	699,376	719,872	766,866	46,994	6.53%
CAPITAL AND DEBT	1,540,654	1,905,033	2,027,695	2,005,595	(22,100)	-1.09%
HEALTH INSURANCE	530,358	568,826	565,330	646,332	81,002	14.33%
RETIREMENT	1,139,952	1,206,394	1,344,140	1,425,766	81,626	6.07%
WORKERS COMP/UNEMPLOYMENT	9,500	9,500	9,500	9,500	-	0.00%
TOTAL EXPENSES	20,313,499	21,503,151	22,957,178	23,588,928	631,750	2.75%
TOTAL REVENUES	(19,988,593)	(22,346,487)	(22,957,178)	(23,588,928)	(631,750)	2.75%
BALANCE	324,906	(843,336)	-	-	-	
WATER/SEWER ENTERPRISE						
4972 TRANSFER FROM GENERAL FUND	(5,593,112)	(5,593,112)	(3,691,454)	(1,845,727)	1,845,727	-50.00%
421000 USER CHARGES RECEIVABLE	(14,056,323)	(16,199,396)	(18,895,221)	(21,372,698)	(2,477,477)	13.11%
421100 WATER LIENS	(169,711)	(200,462)	(200,462)	(200,462)	-	0.00%
421900 INTEREST & PENALTIES	(53,570)	(50,054)	(50,054)	(50,054)	-	0.00%
422900 CONNECTION FEES	(115,876)	(119,987)	(119,987)	(119,987)	-	0.00%
USE OF RETAINED EARNINGS		(183,476)			-	-
TOTAL WATER/SEWER REVENUE	(19,988,593)	(22,346,487)	(22,957,178)	(23,588,928)	(631,750)	2.75%

FY 2022 SALARY DETAIL			FY2022							FY2021	FY2022				
WATER & SEWER	Previous	Job	FTE	BU	Grade	Step	Step	Min	Max	Budget Book	New Pay	Base	Step	Longevity	Total
STONEKING	TASSINARI	SUPERVISOR WATER AND SEWER	1.00	SEIU	9	6	6	64,865	85,609	83,930	77,975	77,975	0	780	78,755
SANCHEZ		WORKING FOREMAN WATER/SEWER	1.00	MC	8	6	6	51,365	63,642	63,642	63,642	63,642	0	1,300	64,942
SHAW, SR	STONEKING	WORKING FOREMAN WATER/SEWER	1.00	MC	8	6	6	51,365	63,642	63,642	63,642	63,642	0	300	63,942
LARSON		ACCOUNTANT/OPERATIONS ASSIST	1.00	OFFA	6	8	8	44,851	59,058	59,058	59,058	59,058	0	1,100	60,158
BAKER		WATER SYSTEMS MAINT CRAFTSMAN	1.00	MC	7	5	5	49,861	61,826	55,733	58,339	56,084	2,255	0	58,339
VACANT	SEARS	MOTOR EQUIPMENT OPERATOR III (3)	1.00	MC	6	6	6	47,732	59,257	59,257	59,257	59,257	0	0	59,257
DEVLIN		WATER SYSTEMS MAINT CRAFTSMAN	1.00	MC	7	6	6	49,861	61,826	61,826	61,826	61,826	0	500	62,326
OCONNELL		ME GR III	1.00	MC	6	6	6	47,732	59,257	59,257	59,257	59,257	0	500	59,757
SCHANDA	ENWRIGHT	WATER ACCOUNT CLERK	1.00	ATP	3	8	8	46,101	60,676	59,652	60,676	60,676	0	900	61,576
VACANT	NAUGHTON	MOTOR EQUIPMENT OPERATOR II	1.00	MC	4	1	1	43,618	54,204	43,618	43,618	43,618	0	0	43,618
DARDONIS	SHAW, SR	WATER SYSTEMS MAINT CRAFTSMAN	1.00	MC	7	6	6	49,861	61,826	61,826	61,826	61,826	0	300	62,126
INTERRANTE		WATER SYSTEMS MAINT CRAFTSMAN	1.00	MC	7	6	6	49,861	61,826	61,826	61,826	61,826	0	300	62,126
SKERRY		WATER SYSTEMS MAINT CRAFTSMAN	1.00	MC	7	6	6	49,861	61,826	61,246	61,826	61,826	0	300	62,126
SEARS	COLARUSSO	WATER SYSTEMS MAINT CRAFTSMAN	1.00	MC	7	5	5	49,861	61,826	61,246	58,339	56,084	2,255	0	58,339
SHEPARD		WATER SYSTEMS MAINT CRAFTSMAN	1.00	MC	7	6	6	49,861	61,826	61,826	61,826	61,826	0	500	62,326
Retired - Not replaced	NORTON	MANAGER SOFTWARE DEVELOPMENT	1.00	SEIU	14	9	9	89,639	118,308	118,308	0	0	0	0	-
DANTON		WATER/SEWER ACCOUNT MANAGER	1.00	SEIU	4	6	6	52,808	69,700	61,190	63,482	61,190	2,292	0	63,482
TAXATION TOTAL:			17.00							1,097,082	976,415	969,613	6,802	6,780	983,195

Celebrations

A. Patriots' Day Celebration, Veteran's Day Parade and the Memorial Day Observation - \$5,667	5,667
B. Display of American Flags on Massachusetts Avenue \$0 -	
C. Placing of American Flags on the Graves of Veterans - \$4,500	4,500
D. Town Day Celebration - \$5,000	5,000
Total	15,167

- Numbers verified by S. Pooler
- Town Day is pandemic conditional