

**FY2022 General Fund Expenditure Breakdown**

	<b>Budget FY2021</b>	<b>Budget FY202</b>	<b>\$ Change</b>	<b>% Change</b>
<b>General Fund Operating Budget Items:</b>				
Salaries - Town (includes allowance for collective bargaining)	\$ 20,971,615	\$ 21,041,216	\$ 69,601	0.3%
<i>Town Expense increase Requests- Salaries</i>	-	604,041	604,041	na
Salaries - School (includes allowance for collective bargaining)	25,985,636	26,840,332	854,696	3.3%
<i>School Expense increase Requests- Salaries</i>	-	500,000	500,000	na
Transfers to community school	550,000	550,000		
<b>Subtotal Salaries</b>	<b>\$ 47,507,251</b>	<b>\$ 49,535,589</b>	<b>\$ 2,028,338</b>	<b>4.3%</b>
Operating Expenses, Town:	6,871,808	7,269,344	397,536	5.8%
<i>+Town Expense Increase Requests-Operating</i>	255,000	1,361,801	1,106,801	434.0%
Operating Override - 2011 Mosquito Control	168,501	172,714	4,213	2.5%
Operating Expenses, School	5,151,006	5,386,655	235,649	4.6%
<i>+School Expense Increase Requests-Operating</i>	160,000	150,000	(10,000)	(6.3%)
Transfers to community school				na
<b>Subtotal Expense</b>	<b>\$ 12,606,315</b>	<b>\$ 14,340,514</b>	<b>\$ 1,734,199</b>	<b>13.8%</b>
Group Medical Insurance- Active Employees	10,031,908	10,528,643	496,735	5.0%
Group Medical Insurance- Retired Employees	3,343,969	3,792,592	448,623	13.4%
General Insurance (all other insurance)	2,625,507	3,108,306	482,799	18.4%
<b>Subtotal Insurance</b>	<b>\$ 16,001,384</b>	<b>\$ 17,429,541</b>	<b>\$ 1,428,157</b>	<b>8.9%</b>
Debt Service	\$ 9,310,589	\$ 10,008,430	\$ 697,841	7.5%
Retirement	\$ 5,203,970	\$ 5,646,307	\$ 442,337	8.5%
<b>Total General Fund Operating Budget Items</b>	<b>\$ 90,629,509</b>	<b>\$ 96,960,381</b>	<b>\$ 6,330,872</b>	<b>7.0%</b>
<b>Other Articles</b>				
Unpaid Bills	33,052	20,000	(13,052)	(39.5%)
Reserve Fund	500,000	500,000	-	-
Health and Human Services	650,000	650,000	-	-
County Assessment	170,201	174,455	4,254	2.5%
Other Post Employment Benefits (OPEB / GASB45)	-	500,000	500,000	na
Affordable Housing Trust Fund				na
<b>Capital</b>				na
General Fund budgeted from revenue (Town Bylaw 11-12.1)				na
Town Capital (Non-Recurring)	1,003,750	974,146	(29,604)	(2.9%)
School Capital (Non-Recurring)	-	-	-	na
<b>Enterprise Fund Transfers</b>				na
Transfer to Enterprise Fund (Our Island Home - Beginning FY2011)	3,500,000	3,500,000	-	-
Add: Additional Subsidy from Free Cash (Our Island Home)				na
Transfer to Enterprise Fund (SWEF Operating Overrides 1999/2006)	3,654,133	3,745,466	91,333	2.5%
Add: Additional General Fund Subsidy to SWEF 2012-Forward	2,690,271	2,757,529	67,258	2.5%
<b>Total Other Article Appropriations</b>	<b>\$ 12,201,407</b>	<b>\$ 12,821,596</b>	<b>\$ 620,189</b>	<b>5.1%</b>
<b>Other Statutory Expenditures</b>				
Overlay and other deficits	-	-	-	na
Cherry Sheet Offsets and Charges	1,002,462	984,563	(17,899)	(1.8%)
<b>Total Appropriations and Other Statutory Expenditures</b>	<b>\$ 103,833,378</b>	<b>\$ 110,766,540</b>	<b>\$ 6,933,162</b>	<b>6.7%</b>