

# **FINANCIAL FORECAST | TOWN OF RUTLAND**

---

A COMMUNITY COMPACT CABINET INITIATIVE

MARCH 2021



# **DLS**

**DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE**

---

**PREPARED BY:**

**DLS | Technical Assistance Bureau**  
100 Cambridge Street, Boston, MA 02114  
[www.mass.gov/dls](http://www.mass.gov/dls)



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder  
Commissioner of Revenue

Sean R. Cronin  
Senior Deputy Commissioner

March 8, 2021

Board of Selectmen  
Town of Rutland  
250 Main Street  
Rutland, MA 01543

Dear Board Members,

I am pleased to present the enclosed financial forecast for the Town of Rutland as part of the Baker-Polito Administration's Community Compact Cabinet initiative. This collaborative program strives to create clear mutual standards, expectations, and accountability for both the state and municipalities. It is my hope that our guidance provides direction and serves as a resource for local officials as we build better government for our citizens.

If you have any questions regarding the report, please contact Zack Blake, Technical Assistance Bureau Chief, at (617) 626-2358 or [blakez@dor.state.ma.us](mailto:blakez@dor.state.ma.us).

Sincerely,

A handwritten signature in black ink, appearing to read "Sean R. Cronin".

Sean R. Cronin  
Senior Deputy Commissioner



## SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b>General Fund</b>						
<b>Revenues</b>						
Property Tax Levy	17,557,616.16	18,213,361	18,842,969	19,569,384	20,253,520	21,019,674
State Aid Cherry Sheet	1,093,932.00	1,158,585	1,168,752	1,179,020	1,189,392	1,199,867
MSBA School Construction	-	-	-	-	-	-
Estimated Local & Offset Receipts	3,655,044.00	3,655,044	3,655,044	3,655,044	3,655,044	3,655,044
Available Funds/Other Financing Sources	899,738.33	112,200	114,444	116,733	119,068	121,449
<b>Total General Fund Revenues</b>	<b>23,206,330.49</b>	<b>23,139,190</b>	<b>23,781,209</b>	<b>24,520,182</b>	<b>25,217,024</b>	<b>25,996,033</b>
<b>Total Revenue Percentage Change</b>	<b>1.7%</b>	<b>-0.3%</b>	<b>2.8%</b>	<b>3.1%</b>	<b>2.8%</b>	<b>3.1%</b>

<b>Expenditures</b>						
General Government	1,111,482	1,111,228	1,143,602	1,157,324	1,173,927	1,174,743
Public Safety	3,074,387	3,303,188	3,424,941	3,484,678	3,495,081	3,502,760
Education	13,784,844	14,426,560	15,112,792	15,833,336	16,589,907	17,384,306
Public Works	1,304,764	1,360,633	1,372,127	1,383,945	1,391,059	1,398,315
Health & Human Services	125,556	127,708	128,084	128,467	128,858	129,257
Culture & Recreation	261,312	269,906	273,220	275,008	276,832	278,692
Debt Service	1,206,002	1,143,185	1,040,646	1,022,046	904,696	888,303
Risk Management	280,000	299,600	320,572	343,012	367,023	392,715
Employee Benefits	1,605,480	1,758,833	1,902,071	2,057,569	2,226,415	2,409,796
Reserves and Miscellaneous	60,900	55,500	60,900	55,500	60,900	55,500
State Assessments	35,173	39,198	40,101	41,047	42,039	43,078
Other Amounts Raised	102,297	104,472	106,701	108,986	111,328	113,729
Other Financing Uses	254,134	-	-	-	-	-
Offset for Enterprise Indirect Costs	-	-	-	-	-	-
<b>Total General Fund Expenditures</b>	<b>23,206,330</b>	<b>24,000,011</b>	<b>24,925,757</b>	<b>25,890,918</b>	<b>26,768,065</b>	<b>27,771,194</b>
<b>General Fund Surplus/(Shortfall)</b>	<b>-</b>	<b>(860,821)</b>	<b>(1,144,547)</b>	<b>(1,370,736)</b>	<b>(1,551,041)</b>	<b>(1,775,160)</b>
<b>Total Expenditures Percentage Change</b>	<b>10.2%</b>	<b>3.4%</b>	<b>3.9%</b>	<b>3.9%</b>	<b>3.4%</b>	<b>3.7%</b>

<b>Enterprise Funds</b>						
Enterprise Funds: Revenues	2,387,845	2,363,237	2,528,423	2,821,570	2,870,492	2,898,740
Enterprise Funds: Expenditures	2,387,845	2,363,237	2,528,423	2,821,570	2,870,492	2,898,740
<b>Enterprise Surplus/(Shortfall)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Enterprise Percentage Change</b>	<b>7.8%</b>	<b>-1.0%</b>	<b>7.0%</b>	<b>11.6%</b>	<b>1.7%</b>	<b>1.0%</b>

<b>Community Preservation</b>						
Community Pres Funds: Revenues	-	-	-	-	-	-
Community Pres Funds: Expenditures	-	-	-	-	-	-
<b>CPA Surplus/(Shortfall)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Community Preservation Percentage Change</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>GRAND TOTAL - All Funds</b>						
General Fund	23,206,330	23,139,190	23,781,209	24,520,182	25,217,024	25,996,033
Enterprise	2,387,845	2,363,237	2,528,423	2,821,570	2,870,492	2,898,740
Community Preservation	-	-	-	-	-	-
<b>REVENUES Grand Total</b>	<b>25,594,176</b>	<b>25,502,427</b>	<b>26,309,632</b>	<b>27,341,752</b>	<b>28,087,516</b>	<b>28,894,773</b>

General Fund	23,206,330	24,000,011	24,925,757	25,890,918	26,768,065	27,771,194
Enterprise	2,387,845	2,363,237	2,528,423	2,821,570	2,870,492	2,898,740
Community Preservation	-	-	-	-	-	-
<b>EXPENDITURES Grand Total</b>	<b>25,594,176</b>	<b>26,363,248</b>	<b>27,454,180</b>	<b>28,712,488</b>	<b>29,638,557</b>	<b>30,669,934</b>
<b>Total Surplus/(Shortfall)</b>	<b>-</b>	<b>(860,821)</b>	<b>(1,144,547)</b>	<b>(1,370,736)</b>	<b>(1,551,041)</b>	<b>(1,775,160)</b>

<b>COLA Impact</b>						
Financial Impact of GF COLA Increase		21,094	89,549	182,930	278,241	375,521
<b>Total Surplus/(Shortfall) after COLA</b>	<b>-</b>	<b>(881,915)</b>	<b>(1,234,096)</b>	<b>(1,553,666)</b>	<b>(1,829,282)</b>	<b>(2,150,681)</b>

	Balance 6/30/2020	Balance 6/30/2021	Balance 6/30/2022	Balance 6/30/2023	Balance 6/30/2024	Balance 6/30/2025
<b>Fiscal Year-End Balances</b>						
General Stabilization	1,003,006	1,013,036	1,023,166	1,033,398	1,043,732	1,054,169
<b>General Stabilization as a Percentage of GF Budget</b>	<b>4.3%</b>	<b>4.4%</b>	<b>4.3%</b>	<b>4.2%</b>	<b>4.1%</b>	<b>4.1%</b>
Capital SF	169,171	170,862	172,571	174,297	176,040	177,800
Open Space	-	500	505	510	515	520

OPEB	388,616	390,559	392,512	394,475	396,447	398,429
------	---------	---------	---------	---------	---------	---------

Revenue Projections

	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget	FY2019 Budget	FY2020 Budget	FY2021 Budget	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<b>PROPERTY TAX LEVY</b>												
Levy Limit	11,396,232	11,991,001	12,905,189	13,793,222	14,633,853	15,363,231	16,204,745	16,909,864	17,632,611	18,373,426	19,132,762	19,911,081
Debt Exclusion(s)	1,541,899	1,621,248	1,897,044	1,715,317	1,693,395	1,390,899	1,356,624	1,303,497	1,210,358	1,195,958	1,120,758	1,108,593
Capital Expenditure Exclusion(s)	-	-	-	-	-	148,266	-	-	-	-	-	-
All Other Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maximum Allowable Levy</b>	12,938,131	13,612,249	14,802,233	15,508,539	16,327,248	16,902,396	17,561,369	18,213,361	18,842,969	19,569,384	20,253,520	21,019,674
LESS Excess Tax Levy Capacity	(1,387)	40	(1,280)	(86,961)	(6,936)	(4,053)	(3,752)	-	-	-	-	-
<b>TOTAL Tax Levy</b>	12,936,744	13,612,289	14,800,953	15,421,578	16,320,312	16,898,343	17,557,616.16	18,213,361	18,842,969	19,569,384	20,253,520	21,019,674
<b>STATE AID CHERRY SHEET</b>												
Education Aid	-	7,283	-	-	-	-	-	-	-	-	-	-
General Government Aid	964,672	989,828	1,019,794	1,050,183	1,087,070	1,087,519	1,078,638	1,143,291	1,153,458	1,163,726	1,174,098	1,184,573
Offsets	10,644	10,649	10,586	10,982	11,510	12,253	15,294	15,294	15,294	15,294	15,294	15,294
<b>TOTAL Cherry Sheet</b>	975,316	1,007,760	1,030,380	1,061,165	1,098,580	1,099,772	1,093,932	1,158,585	1,168,752	1,179,020	1,189,392	1,199,867
<b>MSBA School Construction</b>	864,461	864,461	864,461	864,461	864,465	-	-	-	-	-		
<b>ESTIMATED LOCAL and OFFSET RECEIPTS</b>												
Estimated Receipts	2,771,356	2,883,500	3,100,453	3,057,684	3,177,355	3,584,244	3,655,044	3,655,044	3,655,044	3,655,044	3,655,044	3,655,044
Offset Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Estimated Local and Offset Receipts</b>	2,771,356	2,883,500	3,100,453	3,057,684	3,177,355	3,584,244	3,655,044	3,655,044	3,655,044	3,655,044	3,655,044	3,655,044
<b>AVAILABLE FUNDS/OTHER FINANCING</b>												
Free Cash	296,364	321,273	693,462	718,267	811,968	1,225,249	571,570	-	-	-	-	-
Other Available Funds	179,468	242,848	143,428	197,999	202,397	-	328,169	112,200	114,444	116,733	119,068	121,449
<b>TOTAL Available Funds</b>	475,832	564,121	836,890	916,265	1,014,365	1,225,249	899,738	112,200	114,444	116,733	119,068	121,449
<b>TOTAL General Fund Revenues</b>	18,023,709	18,932,131	20,633,137	21,321,153	22,475,077	22,807,609	23,206,330	23,139,190	23,781,209	24,520,182	25,217,024	25,996,033
<b>ENTERPRISE FUNDS</b>												
Water/Sewer Fund	625,273	601,137	624,022	666,341	1,952,909	2,187,829	2,137,845	2,363,237	2,528,423	2,821,570	2,870,492	2,898,740
Water/Sewer Retained Earnings	73,550	-	-	66,360	192,402	26,274	250,000	-	-	-	-	-
Other Available Funds	-	-	-	-	-	-	-	-	-	-	-	-
_____ Fund	1,052,929	1,113,622	1,147,556	1,190,561	-	-	-	-	-	-	-	-
_____ Retained Earnings	187,440	50,000	-	325,000	-	-	-	-	-	-	-	-
Other Available Funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Enterprise Funds</b>	1,939,193	1,764,759	1,771,578	2,248,262	2,145,311	2,214,103	2,387,845	2,363,237	2,528,423	2,821,570	2,870,492	2,898,740
<b>GRAND TOTAL REVENUES</b>	19,962,902	20,696,890	22,404,715	23,569,415	24,620,387	25,021,711	25,594,176	25,502,427	26,309,632	27,341,752	28,087,516	28,894,773

Tax Levy Limit / Excess Capacity / New Growth / Overlay Reserve

	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget	FY2019 Budget	FY2020 Budget	FY2021 Budget	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<b>LEVY LIMIT</b>												
Prior Year Tax Levy Limit	10,861,492	11,396,232	11,991,001	12,905,189	13,793,222	14,633,853	15,363,231	16,204,745	16,909,864	17,632,611	18,373,426	19,132,762
Amended Prior Growth	-	821	9,701	6,628	9,492	-	-	-	-	-	-	-
Proposition 2.5% Increase	271,537	284,926	300,018	322,795	345,068	365,846	384,081	405,119	422,747	440,815	459,336	478,319
New Growth	263,203	309,022	259,886	558,610	486,071	363,532	457,433	300,000	300,000	300,000	300,000	300,000
Override	-	-	344,583	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL Levy Limit</b>	<b>11,396,232</b>	<b>11,991,001</b>	<b>12,905,189</b>	<b>13,793,222</b>	<b>14,633,853</b>	<b>15,363,231</b>	<b>16,204,745</b>	<b>16,909,864</b>	<b>17,632,611</b>	<b>18,373,426</b>	<b>19,132,762</b>	<b>19,911,081</b>
Debt Exclusion(s)	1,541,899	1,621,248	1,897,044	1,715,317	1,693,395	1,390,899	1,356,624	1,303,497	1,210,358	1,195,958	1,120,758	1,108,593
Capital Exclusion(s)	-	-	-	-	-	148,266	-	-	-	-	-	-
Stabilization Fund Override	-	-	-	-	-	-	-	-	-	-	-	-
Other Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Water/Sewer	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Maximum Allowable Tax Levy</b>	<b>12,938,131</b>	<b>13,612,249</b>	<b>14,802,233</b>	<b>15,508,539</b>	<b>16,327,248</b>	<b>16,902,396</b>	<b>17,561,369</b>	<b>18,213,361</b>	<b>18,842,969</b>	<b>19,569,384</b>	<b>20,253,520</b>	<b>21,019,674</b>
<i>Year-to-year percentage change</i>	4.9%	5.2%	8.7%	4.8%	5.3%	3.5%	3.9%	3.7%	3.5%	3.9%	3.5%	3.8%
<b>Excess Levy Capacity</b>												
	(1,387)	40	(1,280)	(86,961)	(6,936)	(4,053)	(3,752)	-	-	-	-	-
<b>TOTAL Levy (Approved by DLS)</b>	<b>12,936,744</b>	<b>13,612,289</b>	<b>14,800,953</b>	<b>15,421,578</b>	<b>16,320,312</b>	<b>16,898,343</b>	<b>17,557,616</b>	-	-	-	-	-
<i>Year-to-year percentage change</i>	4.9%	5.2%	8.7%	4.2%	5.8%	3.5%	3.9%	(100.0%)	-	-	-	-
<b>LEVY CEILING</b>												
Total Taxable Property Value	732,960,000	783,666,600	807,912,300	850,611,023	912,258,924	959,587,920	1,051,354,261	-	-	-	-	-
Levy Ceiling	18,324,000	19,591,665	20,197,808	21,265,276	22,806,473	23,989,698	26,283,857	26,283,857	26,283,857	26,283,857	26,283,857	26,283,857
Override Capacity	6,927,768	7,600,664	7,292,619	7,472,054	8,172,620	8,626,467	10,079,112	9,373,993	8,651,246	7,910,431	7,151,095	6,372,776
<b>NEW GROWTH</b>												
Residential	241,126	194,163	223,779	388,359	440,563	306,803	364,557	250,000	250,000	250,000	250,000	250,000
Commercial (C)	13,578	-	9,901	10,779	17,298	-	1,654	-	-	-	-	-
Industrial (I)	303	67	10,363	1,744	1,450	-	-	-	-	-	-	-
Personal Property (P)	8,196	114,792	15,843	157,728	26,760	56,729	91,222	50,000	50,000	50,000	50,000	50,000
<b>TOTAL New Growth</b>	<b>263,203</b>	<b>309,022</b>	<b>259,886</b>	<b>558,610</b>	<b>486,071</b>	<b>363,532</b>	<b>457,433</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<i>Year-to-year percentage change</i>	20.9%	17.4%	(15.9%)	114.9%	(13.0%)	(25.2%)	25.8%	(34.4%)	0.0%	0.0%	0.0%	0.0%
<b>DE-1 DEBT EXCLUSION</b>												
GF Gross Excluded Debt Service	849,457	875,403	2,000,135	1,828,990	1,823,700	680,478	657,119	601,570	508,431	494,031	418,831	406,666
RSD Gross Excluded Debt Service	689,340	748,028	766,423	755,651	738,654	714,526	701,927	701,927	701,927	701,927	701,927	701,927
Reimbursement/Adjustments	3,102	(2,183)	(869,514)	(869,324)	(868,959)	(4,105)	(2,422)	-	-	-	-	-
<b>NET Excluded Debt Service</b>	<b>1,541,899</b>	<b>1,621,248</b>	<b>1,897,044</b>	<b>1,715,317</b>	<b>1,693,395</b>	<b>1,390,899</b>	<b>1,356,624</b>	<b>1,303,497</b>	<b>1,210,358</b>	<b>1,195,958</b>	<b>1,120,758</b>	<b>1,108,593</b>
<b>OVERLAY RESERVE</b>												
Allowance for Abatements/Exemptions	68,422	68,173	73,632	104,540	100,078	99,524	87,003	89,178	91,407	93,692	96,034	98,435
<b>TOTAL Overlay Reserve</b>	<b>68,422</b>	<b>68,173</b>	<b>73,632</b>	<b>104,540</b>	<b>100,078</b>	<b>99,524</b>	<b>87,003</b>	<b>89,178</b>	<b>91,407</b>	<b>93,692</b>	<b>96,034</b>	<b>98,435</b>
<i>Year-to-year percentage change</i>	2.3%	(0.4%)	8.0%	42.0%	(4.3%)	(0.6%)	(12.6%)	2.5%	2.5%	2.5%	2.5%	2.5%

**State Aid and Assessments**

	FY2015 Final Est	FY2016 Final Est	FY2017 Final Est	FY2018 Final Est	FY2019 Final Est	FY2020 Final Est	FY2021 Final Est	FY2022 Governor	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<b>STATE AID</b>												
Chapter 70 Education Aid	-	7,283	-	-	-	-	-	-	-	-	-	-
School Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Charter Tuition Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
Smart Growth School Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
School Lunch (offset)	-	-	-	-	-	-	-	-	-	-	-	-
School Choice Receiving Tuition (Offset)	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted General Government Aid	823,147	852,780	889,450	924,139	956,484	982,309	982,309	1,016,690	1,026,857	1,037,125	1,047,497	1,057,972
Local Share pf Racing Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Regional Public Libraries	-	-	-	-	-	-	-	-	-	-	-	-
Police Career Incentive	-	-	-	-	-	-	-	-	-	-	-	-
Urban Revitalization	-	-	-	-	-	-	-	-	-	-	-	-
Veterans Benefits	37,947	31,562	23,259	17,086	19,534	18,214	4,427	36,173	36,173	36,173	36,173	36,173
Exemptions VBS and Elderly	21,120	23,028	25,609	27,559	29,653	29,018	31,598	28,372	28,372	28,372	28,372	28,372
State Owned Land	82,458	82,458	81,476	81,399	81,399	57,978	60,304	62,056	62,056	62,056	62,056	62,056
Public Libraries (offset)	10,644	10,649	10,586	10,982	11,510	12,253	15,294	15,294	15,294	15,294	15,294	15,294
<b>TOTAL Cherry Sheet Receipts</b>	<b>975,316</b>	<b>1,007,760</b>	<b>1,030,380</b>	<b>1,061,165</b>	<b>1,098,580</b>	<b>1,099,772</b>	<b>1,093,932</b>	<b>1,158,585</b>	<b>1,168,752</b>	<b>1,179,020</b>	<b>1,189,392</b>	<b>1,199,867</b>
<i>Year-to-year percentage change</i>	4.2%	3.3%	2.2%	3.0%	3.5%	0.1%	(0.5%)	5.9%	0.9%	0.9%	0.9%	0.9%

MSBA School Construction	864,461	864,461	864,461	864,461	864,465	-	-	-	-	-	-	-
--------------------------	---------	---------	---------	---------	---------	---	---	---	---	---	---	---

	FY2015 Final Est	FY2016 Final Est	FY2017 Final Est	FY2018 Final Est	FY2019 Final Est	FY2020 Final Est	FY2021 Final Est	FY2022 Governor	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
--	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	--------------------	---------------------	---------------------	---------------------	---------------------

**STATE ASSESSMENTS**

County Tax	-	-	-	-	-	-	-	-	-	-	-	-
Suffolk County Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Essex County Regional Comm Center	-	-	-	-	-	-	-	-	-	-	-	-
Retired Employees Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Retired Teachers Health Insurance	8,890	14,588	26,233	14,552	11,722	19,291	11,488	13,251	13,251	13,251	13,251	13,251
Mosquito Control	-	-	-	-	-	-	-	-	-	-	-	-
Air Pollution	2,135	2,152	2,205	2,221	2,289	2,335	2,425	2,510	2,573	2,637	2,703	2,771
Metropolitan Area Planning Council	-	-	-	-	-	-	-	-	-	-	-	-
Old Colony Planning Council	-	-	-	-	-	-	-	-	-	-	-	-
RMV Non-Renewal Surcharge	7,780	7,780	7,780	8,320	8,320	6,440	6,640	6,640	6,640	6,640	6,640	6,640
MBTA	-	-	-	-	-	-	-	-	-	-	-	-
Boston Metro Transit District	-	-	-	-	-	-	-	-	-	-	-	-
Regional Transit	10,403	8,424	6,550	7,800	9,575	11,836	14,620	16,797	17,637	18,519	19,445	20,417
Multi-year Repayment Program	-	-	-	-	-	-	-	-	-	-	-	-
Special Education	-	-	-	-	-	-	-	-	-	-	-	-
STRAP Repayment	-	-	-	-	-	-	-	-	-	-	-	-
School Choice Sending Tuition	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Sending Tuition	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Cherry Sheet Assessments</b>	<b>29,208</b>	<b>32,944</b>	<b>42,768</b>	<b>32,893</b>	<b>31,906</b>	<b>39,902</b>	<b>35,173</b>	<b>39,198</b>	<b>40,101</b>	<b>41,047</b>	<b>42,039</b>	<b>43,078</b>
<i>Year-to-year percentage change</i>	14.8%	12.8%	29.8%	(23.1%)	(3.0%)	25.1%	(11.9%)	11.4%	2.3%	2.4%	2.4%	2.5%

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Receipts	975,316	1,007,760	1,030,380	1,061,165	1,098,580	1,099,772	1,093,932	1,158,585	1,168,752	1,179,020	1,189,392	1,199,867
Assessments	29,208	32,944	42,768	32,893	31,906	39,902	35,173	39,198	40,101	41,047	42,039	43,078
<b>TOTAL Net State Aid</b>	<b>946,108</b>	<b>974,816</b>	<b>987,612</b>	<b>1,028,272</b>	<b>1,066,674</b>	<b>1,059,870</b>	<b>1,058,759</b>	<b>1,119,387</b>	<b>1,128,651</b>	<b>1,137,974</b>	<b>1,147,353</b>	<b>1,156,788</b>
<i>Year-to-year percentage change</i>	3.9%	3.0%	1.3%	4.1%	3.7%	(0.6%)	(0.1%)	5.7%	0.8%	0.8%	0.8%	0.8%



Local Receipt Projections

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b>BUDGET</b>	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected	Projected
1. Motor Vehicle Excise	1,110,356	1,150,000	1,225,000	1,150,000	1,199,111	1,380,000	1,380,000	1,380,000	1,380,000	1,380,000	1,380,000	1,380,000
2a. Meals Excise	-	-	40,000	45,000	46,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2b. Room Excise	-	-	-	-	-	-	-	-	-	-	-	-
2c. Other Excise-Boat	-	-	-	-	-	-	-	-	-	-	-	-
2d. Cannabis	-	-	-	-	-	-	-	-	-	-	-	-
3. Penalties/Interest on Taxes and Excises	80,000	80,000	90,000	95,000	67,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
4. Payment In Lieu of Taxes	526,000	613,000	550,400	529,360	525,750	525,750	525,750	525,750	525,750	525,750	525,750	525,750
9. Other Charges for Services	510,000	520,000	585,000	657,461	755,000	929,000	977,000	977,000	977,000	977,000	977,000	977,000
10. Fees	53,000	65,000	80,000	80,000	79,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
10a. Cannabis Impact Fee	-	-	-	-	-	-	-	-	-	-	-	-
10b. Community Impact Fee Short Term Rentals	-	-	-	-	-	-	-	-	-	-	-	-
11. Rentals	-	-	-	-	-	-	-	-	-	-	-	-
15. Dept. Revenue-Recreation	-	-	-	-	-	-	-	-	-	-	-	-
16. Other Departmental Revenue	325,000	275,000	320,000	300,000	301,000	300,389	322,800	322,800	322,800	322,800	322,800	322,800
17. Licenses/Permits	130,000	161,000	175,000	175,000	180,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
18. Special Assessments	-	-	-	-	-	-	-	-	-	-	-	-
19. Fines and Forfeits	27,000	13,000	20,000	16,000	10,000	15,000	17,072	17,072	17,072	17,072	17,072	17,072
20. Investment Income	10,000	6,500	10,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
21. Medicaid Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
22. Misc. Recurring	-	-	5,053	4,863	4,494	4,105	2,422	2,422	2,422	2,422	2,422	2,422
23. Misc. Non-Recurring	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Local Receipts-Budget</b>	<b>2,771,356</b>	<b>2,883,500</b>	<b>3,100,453</b>	<b>3,057,684</b>	<b>3,177,355</b>	<b>3,584,244</b>	<b>3,655,044</b>	<b>3,655,044</b>	<b>3,655,044</b>	<b>3,655,044</b>	<b>3,655,044</b>	<b>3,655,044</b>
<i>Percent of Previous Year Actual</i>	95.6%	95.1%	99.9%	90.5%	95.0%	99.9%	100.1%					
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
<b>ACTUAL</b>	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
1. Motor Vehicle Excise	1,216,396	1,273,503	1,288,639	1,310,605	1,426,323	1,442,501	-	-	-	-	-	-
2a. Meals Excise	-	12,414	50,038	51,572	55,107	51,111	-	-	-	-	-	-
2b. Room Excise	-	-	-	-	-	-	-	-	-	-	-	-
2c. Other Excise-Boat	-	-	-	-	-	-	-	-	-	-	-	-
2d. Cannabis	-	-	-	-	-	-	-	-	-	-	-	-
3. Penalties/Interest on Taxes and Excises	81,853	91,228	118,655	72,286	92,197	73,731	-	-	-	-	-	-
4. Payment In Lieu of Taxes	613,903	525,860	529,360	525,860	525,860	525,860	-	-	-	-	-	-
9. Other Charges for Services	552,195	585,705	690,776	765,147	806,184	904,846	-	-	-	-	-	-
10. Fees	80,677	82,555	92,570	84,780	95,391	79,221	-	-	-	-	-	-
10a. Cannabis Impact Fee	-	-	-	-	-	-	-	-	-	-	-	-
10b. Community Impact Fee Short Term Rentals	-	-	-	-	-	-	-	-	-	-	-	-
11. Rentals	-	-	-	-	-	-	-	-	-	-	-	-
15. Dept. Revenue-Recreation	-	-	-	-	-	-	-	-	-	-	-	-
16. Other Departmental Revenue	279,344	321,350	316,019	311,163	303,415	332,265	-	-	-	-	-	-
17. Licenses/Permits	186,634	176,629	262,932	191,938	241,918	198,334	-	-	-	-	-	-
18. Special Assessments	-	-	-	-	-	-	-	-	-	-	-	-
19. Fines and Forfeits	13,600	24,800	16,959	11,542	19,227	29,395	-	-	-	-	-	-
20. Investment Income	6,996	10,668	8,691	14,477	21,165	11,882	-	-	-	-	-	-
21. Medicaid Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
22. Misc. Recurring	-	-	5,053	4,863	2,576	2,485	-	-	-	-	-	-
23. Misc. Non-Recurring	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Local Receipts-Actual</b>	<b>3,031,598</b>	<b>3,104,712</b>	<b>3,379,693</b>	<b>3,344,235</b>	<b>3,589,364</b>	<b>3,651,632</b>	-	-	-	-	-	-
<b>Difference: Actual over Budget</b>	<b>260,242</b>	<b>221,212</b>	<b>279,240</b>	<b>286,551</b>	<b>412,009</b>	<b>67,388</b>						
<i>Percent of Over Actual</i>	9.4%	7.7%	9.0%	9.4%	13.0%	1.9%						

**Available Funds**

	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget	FY2019 Budget	FY2020 Budget	FY2021 Budget	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<b>Free Cash-Appropriated</b>												
Prior Year Purposes	197,400	167,953	221,457	201,448	81,059	114,192	21,750	-	-	-	-	-
General Reserve Fund (Fin Com)	-	10,000	-	9,384	-	-	-	-	-	-	-	-
Snow & Ice	-	-	-	-	-	-	31,363	-	-	-	-	-
<b>Stabilization Funds:</b>												
General	-	-	38,854	44,419	-	48,100	21,927	-	-	-	-	-
Capital	-	-	38,854	44,419	-	48,100	21,927	-	-	-	-	-
Open Space	-	-	-	-	-	500	-	-	-	-	-	-
#4	-	-	-	-	-	-	-	-	-	-	-	-
#5	-	-	-	-	-	-	-	-	-	-	-	-
#6	-	-	-	-	-	-	-	-	-	-	-	-
Current year purposes	98,964	91,320	-	117,313	730,909	31,289	38,245	-	-	-	-	-
Special Projects/CIP*	-	52,000	205,443	106,866	-	215,176	9,430	-	-	-	-	-
OPEB Trust	-	-	38,854	44,419	-	9,620	21,927	-	-	-	-	-
Transfer to other reserve/fund	-	-	-	-	-	394,796	-	-	-	-	-	-
Other	-	-	-	-	-	213,477	-	-	-	-	-	-
Reduce Tax Rate	-	-	150,000	150,000	-	150,000	405,000	-	-	-	-	-
<b>Total Free Cash Appropriated</b>	<b>296,364</b>	<b>321,273</b>	<b>693,462</b>	<b>718,267</b>	<b>811,968</b>	<b>1,225,249</b>	<b>571,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>From Other Available Funds</b>												
<b>Stabilization Funds:</b>												
General	-	-	-	-	-	-	-	-	-	-	-	-
Capital SF	-	-	-	-	-	-	40,000	-	-	-	-	-
Open Space	-	-	-	-	-	-	-	-	-	-	-	-
#4	-	-	-	-	-	-	-	-	-	-	-	-
#5	-	-	-	-	-	-	-	-	-	-	-	-
#6	-	-	-	-	-	-	-	-	-	-	-	-
Receipts Reserved for Appropriation	-	68,573	-	85,000	-	-	134,000	112,200	114,444	116,733	119,068	121,449
Overlay Surplus	16,041	65,000	-	-	-	-	-	-	-	-	-	-
Repurpose/rescind previous articles	-	-	-	10,989	64,888	-	134,739	-	-	-	-	-
Current year purposes	-	-	-	-	-	-	-	-	-	-	-	-
Budgetary transfers (not a revenues source)	46,079	109,275	125,948	63,660	80,933	-	-	-	-	-	-	-
Chapter 90 (no longer appropriated after FY2017)	-	-	-	-	-	-	-	-	-	-	-	-
Other Funds	117,348	-	17,480	38,349	56,575	-	19,430	-	-	-	-	-
<b>Total Other Available Funds</b>	<b>179,468</b>	<b>242,848</b>	<b>143,428</b>	<b>197,999</b>	<b>202,397</b>	<b>-</b>	<b>328,169</b>	<b>112,200</b>	<b>114,444</b>	<b>116,733</b>	<b>119,068</b>	<b>121,449</b>
<b>TOTAL Available Funds</b>	<b>475,832</b>	<b>564,121</b>	<b>836,890</b>	<b>916,265</b>	<b>1,014,365</b>	<b>1,225,249</b>	<b>899,738</b>	<b>112,200</b>	<b>114,444</b>	<b>116,733</b>	<b>119,068</b>	<b>121,449</b>

Expenditures

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<b>GENERAL GOVERNMENT</b>												
Personal Services	275,251	363,138	359,416	342,344	365,501	379,293	543,310	533,064	555,246	558,572	564,572	554,572
Expenses	409,558	380,518	479,413	452,062	474,872	447,067	499,594	509,586	519,778	530,174	540,777	551,593
Capital Outlay	40,741	13,975	11,721	169	-	950	68,578	68,578	68,578	68,578	68,578	68,578
<b>TOTAL General Government</b>	<b>725,549</b>	<b>757,631</b>	<b>850,550</b>	<b>794,574</b>	<b>840,373</b>	<b>827,311</b>	<b>1,111,482</b>	<b>1,111,228</b>	<b>1,143,602</b>	<b>1,157,324</b>	<b>1,173,927</b>	<b>1,174,743</b>
<b>PUBLIC SAFETY</b>												
Police Personal Services	656,998	721,137	772,556	845,528	917,966	996,858	1,132,727	1,169,058	1,184,758	1,187,522	1,190,394	1,190,394
Police Expenses	60,157	59,554	57,858	52,746	27,320	27,995	27,995	28,555	29,126	29,709	30,303	30,909
Police Capital Outlay	6,000	-	-	-	-	-	45,761	45,761	45,761	45,761	45,761	45,761
<b>Total Police</b>	<b>723,154</b>	<b>780,690</b>	<b>830,413</b>	<b>898,273</b>	<b>945,287</b>	<b>1,024,853</b>	<b>1,206,483</b>	<b>1,243,374</b>	<b>1,259,645</b>	<b>1,262,992</b>	<b>1,266,458</b>	<b>1,267,064</b>
Fire Personal Services	125,783	128,067	123,655	123,270	115,114	165,088	163,151	171,201	182,250	182,250	182,250	182,250
Fire Expenses	68,292	76,589	34,180	50,755	63,370	52,939	53,000	54,060	55,141	56,244	57,369	58,516
Fire Capital Outlay	13,010	10,348	21,250	2,500	4,963	4,972	22,000	22,000	22,000	22,000	22,000	22,000
<b>Total Fire</b>	<b>207,086</b>	<b>215,004</b>	<b>179,085</b>	<b>176,526</b>	<b>183,446</b>	<b>222,999</b>	<b>238,151</b>	<b>247,261</b>	<b>259,391</b>	<b>260,494</b>	<b>261,619</b>	<b>262,766</b>
Ambulance Personal Services	477,393	549,822	512,579	538,881	508,572	596,385	784,052	885,555	952,710	998,322	998,654	998,990
Ambulance Expenses	44,673	59,358	65,910	78,982	74,908	73,625	84,542	86,233	87,958	89,717	91,511	93,341
Ambulance Capital Outlay	2,343	5,400	5,399	5,966	25,912	5,954	6,000	6,000	6,000	6,000	6,000	6,000
<b>Total Ambulance</b>	<b>524,409</b>	<b>614,580</b>	<b>583,888</b>	<b>623,830</b>	<b>609,393</b>	<b>675,965</b>	<b>874,594</b>	<b>977,788</b>	<b>1,046,668</b>	<b>1,094,039</b>	<b>1,096,165</b>	<b>1,098,331</b>
Dispatch Personal Services	268,075	278,176	290,003	249,378	224,726	225,434	402,189	473,718	491,487	493,659	493,659	493,659
Dispatch Expenses	21,682	65,647	119,562	112,679	115,374	132,978	152,480	155,529	158,640	161,813	165,049	168,350
Dispatch Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Dispatch</b>	<b>289,757</b>	<b>343,823</b>	<b>409,565</b>	<b>362,057</b>	<b>340,099</b>	<b>358,413</b>	<b>554,668</b>	<b>629,247</b>	<b>650,127</b>	<b>655,472</b>	<b>658,708</b>	<b>662,009</b>
Other Public Safety Personal Services	115,771	124,388	126,408	145,101	161,957	161,671	178,245	183,895	187,055	189,185	189,185	189,185
Other Public Safety Expenses	16,228	14,651	17,184	14,245	16,370	11,256	21,199	21,623	22,055	22,496	22,946	23,405
Other Public Safety Capital Outlay	1,015	1,309	-	615	-	-	1,045	-	-	-	-	-
<b>Total Other Services</b>	<b>133,013</b>	<b>140,347</b>	<b>143,592</b>	<b>159,961</b>	<b>178,327</b>	<b>172,926</b>	<b>200,490</b>	<b>205,518</b>	<b>209,110</b>	<b>211,681</b>	<b>212,131</b>	<b>212,590</b>
<b>TOTAL Public Safety</b>	<b>1,877,420</b>	<b>2,094,445</b>	<b>2,146,542</b>	<b>2,220,647</b>	<b>2,256,552</b>	<b>2,455,155</b>	<b>3,074,387</b>	<b>3,303,188</b>	<b>3,424,941</b>	<b>3,484,678</b>	<b>3,495,081</b>	<b>3,502,760</b>
<b>EDUCATION</b>												
Wachusett RSD Assessment	8,605,964	9,160,123	10,141,880	10,894,990	11,472,744	11,951,785	12,642,567	13,274,695	13,938,430	14,635,352	15,367,120	16,135,476
Wachusett RSD Other	-	-	-	-	-	-	11,838	-	-	-	-	-
Wachusett RSD Debt	596,093	602,717	622,483	612,885	589,883	567,520	555,861	555,861	555,861	555,861	555,861	555,861
<b>Total Wachusett RSD</b>	<b>9,202,057</b>	<b>9,762,840</b>	<b>10,764,363</b>	<b>11,507,875</b>	<b>12,062,627</b>	<b>12,519,305</b>	<b>13,210,266</b>	<b>13,830,556</b>	<b>14,494,291</b>	<b>15,191,213</b>	<b>15,922,981</b>	<b>16,691,337</b>
Southern Worcester RSD Assessment	258,795	252,657	235,804	255,831	298,961	397,596	428,512	449,938	472,435	496,057	520,860	546,903
Southern Worcester RSD Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Southern Worcester RSD Debt	93,247	145,311	143,940	142,766	148,771	147,006	146,066	146,066	146,066	146,066	146,066	146,066
<b>Total S Worcester RSD</b>	<b>352,042</b>	<b>397,968</b>	<b>379,744</b>	<b>398,597</b>	<b>447,732</b>	<b>544,602</b>	<b>574,578</b>	<b>596,004</b>	<b>618,501</b>	<b>642,123</b>	<b>666,926</b>	<b>692,969</b>
Other Education Expenses	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Education</b>	<b>9,554,099</b>	<b>10,160,808</b>	<b>11,144,107</b>	<b>11,906,472</b>	<b>12,510,359</b>	<b>13,063,907</b>	<b>13,784,844</b>	<b>14,426,560</b>	<b>15,112,792</b>	<b>15,833,336</b>	<b>16,589,907</b>	<b>17,384,306</b>

**Expenditures**

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<b>PUBLIC WORKS</b>												
DPW Personal Services	633,386	623,455	719,059	696,461	652,828	655,180	755,552	804,719	809,376	814,220	814,220	814,220
DPW Expenses	284,383	238,161	273,364	282,533	321,247	321,849	335,163	341,866	348,703	355,677	362,791	370,047
Snow & Ice Expenses	252,652	192,550	256,438	321,102	247,802	195,911	164,048	164,048	164,048	164,048	164,048	164,048
DPW Capital Outlay	37,748	-	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000
<b>TOTAL Public Works</b>	<b>1,208,170</b>	<b>1,054,166</b>	<b>1,248,861</b>	<b>1,300,096</b>	<b>1,221,877</b>	<b>1,172,940</b>	<b>1,304,764</b>	<b>1,360,633</b>	<b>1,372,127</b>	<b>1,383,945</b>	<b>1,391,059</b>	<b>1,398,315</b>
<b>HEALTH and HUMAN SERVICES</b>												
Personal Services	65,415	66,767	68,751	69,248	71,960	71,731	74,141	75,925	75,925	75,925	75,925	75,925
Expenses	16,455	15,026	18,560	10,699	19,055	14,834	18,415	18,783	19,159	19,542	19,933	20,332
Veteran Benefits	39,506	25,518	28,463	22,261	5,611	9,970	33,000	33,000	33,000	33,000	33,000	33,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Health &amp; Human Services</b>	<b>121,376</b>	<b>107,312</b>	<b>115,774</b>	<b>102,208</b>	<b>96,626</b>	<b>96,535</b>	<b>125,556</b>	<b>127,708</b>	<b>128,084</b>	<b>128,467</b>	<b>128,858</b>	<b>129,257</b>
<b>CULTURE and RECREATION</b>												
Personal Services	129,193	135,154	138,972	143,143	153,349	158,273	161,031	167,907	169,468	169,468	169,468	169,468
Expenses	77,016	67,828	75,887	79,641	82,852	80,716	85,921	87,639	89,392	91,180	93,004	94,864
Capital Outlay	1,547	1,498	201	-	-	-	14,360	14,360	14,360	14,360	14,360	14,360
<b>TOTAL Culture &amp; Recreation</b>	<b>207,756</b>	<b>204,481</b>	<b>215,060</b>	<b>222,783</b>	<b>236,202</b>	<b>238,989</b>	<b>261,312</b>	<b>269,906</b>	<b>273,220</b>	<b>275,008</b>	<b>276,832</b>	<b>278,692</b>
<b>DEBT SERVICE</b>												
Excluded - Principal	626,000	672,000	1,754,000	1,640,000	1,681,000.00	579,000	580,000	547,710	469,000	469,000	406,000	401,000
Excluded - Interest	223,457	203,403	246,135	188,990	142,700.11	101,478	77,119	53,860	39,431	25,031	12,831	5,666
Long-Term - Principal	1,278,214	1,273,908	357,127	405,486	313,991.79	312,650	321,468	330,452	334,609	343,948	313,476	318,201
Long-Term - Interest	524,299	496,019	276,435	268,779	250,123.21	237,365	224,447	211,163	197,606	184,067	172,389	163,436
Short-Term - Pay down	2,126	2,398	4,696	3,162	-	-	2,376	-	-	-	-	-
Short-Term - Interest	-	-	-	-	-	-	593	-	-	-	-	-
<b>TOTAL Debt Service</b>	<b>2,654,096</b>	<b>2,647,728</b>	<b>2,638,393</b>	<b>2,506,417</b>	<b>2,387,815.11</b>	<b>1,230,493</b>	<b>1,206,002</b>	<b>1,143,185</b>	<b>1,040,646</b>	<b>1,022,046</b>	<b>904,696</b>	<b>888,303</b>
						194,325.00	199,093	203,546	288,978	500,166	465,510	406,293
<b>RISK MANAGEMENT</b>												
General Town Insurance	186,430	169,392	210,980	215,000	217,818	244,266	280,000	299,600	320,572	343,012	367,023	392,715
Police/Fire IOD Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Risk Management</b>	<b>186,430</b>	<b>169,392</b>	<b>210,980</b>	<b>215,000</b>	<b>217,818</b>	<b>244,266</b>	<b>280,000</b>	<b>299,600</b>	<b>320,572</b>	<b>343,012</b>	<b>367,023</b>	<b>392,715</b>
<b>EMPLOYEE BENEFITS</b>												
Retirement	411,399	400,384	431,811	511,543	559,439	619,706	684,053	775,974	853,571	938,928	1,032,821	1,136,103
Health Insurance	558,519	583,833	590,846	611,625	690,283	742,948	844,733	903,865	967,136	1,034,836	1,107,275	1,184,784
Life Insurance	1,292	2,129	2,218	2,599	2,844	3,067	3,398	3,500	3,605	3,713	3,824	3,939
Medicare	46,909	50,000	52,181	55,811	60,029	68,303	73,296	75,494	77,759	80,092	82,495	84,970
<b>TOTAL Employee Benefits</b>	<b>1,018,119</b>	<b>1,036,346</b>	<b>1,077,056</b>	<b>1,181,578</b>	<b>1,312,595</b>	<b>1,434,025</b>	<b>1,605,480</b>	<b>1,758,833</b>	<b>1,902,071</b>	<b>2,057,569</b>	<b>2,226,415</b>	<b>2,409,796</b>

**Expenditures**

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<b>RESERVES and MISCELLANEOUS</b>												
Reserve Fund	-	-	-	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000
Miscellaneous (e.g., audit, OPEB valuation)	36,773	20,567	20,652	43,857	17,983	32,500	28,900	23,500	28,900	23,500	28,900	23,500
<b>Stabilization Funds:</b>												
General	-	-	-	-	-	-	-	-	-	-	-	-
Capital SF	-	-	-	-	-	-	-	-	-	-	-	-
Open Space	-	-	-	-	-	-	-	-	-	-	-	-
#4	-	-	-	-	-	-	-	-	-	-	-	-
#5	-	-	-	-	-	-	-	-	-	-	-	-
#6	-	-	-	-	-	-	-	-	-	-	-	-
OPEB Trust (budgetary)	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance Trust Fund	3,000	3,000	3,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
<b>TOTAL Reserves and Miscellaneous</b>	<b>39,773</b>	<b>23,567</b>	<b>23,652</b>	<b>50,857</b>	<b>24,983</b>	<b>39,500</b>	<b>60,900</b>	<b>55,500</b>	<b>60,900</b>	<b>55,500</b>	<b>60,900</b>	<b>55,500</b>
<b>STATE ASSESSMENTS</b>												
<b>TOTAL State Assessments</b>	<b>29,208</b>	<b>32,944</b>	<b>42,768</b>	<b>32,893</b>	<b>31,906</b>	<b>39,902</b>	<b>35,173</b>	<b>39,198</b>	<b>40,101</b>	<b>41,047</b>	<b>42,039</b>	<b>43,078</b>
<b>OTHER AMOUNTS TO BE RAISED</b>												
Deficits/Judgements/Tax Title	-	-	-	-	-	-	-	-	-	-	-	-
Cherry Sheet Offsets	10,644	10,649	10,586	10,982	11,510	12,253	15,294	15,294	15,294	15,294	15,294	15,294
Abatements & Exemptions (Overlay)	68,422	68,173	73,632	104,540	100,078	99,524	87,003	89,178	91,407	93,692	96,034	98,435
Other Amounts	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Other Amounts Raised</b>	<b>79,066</b>	<b>78,822</b>	<b>84,218</b>	<b>115,522</b>	<b>111,588</b>	<b>111,777</b>	<b>102,297</b>	<b>104,472</b>	<b>106,701</b>	<b>108,986</b>	<b>111,328</b>	<b>113,729</b>
<b>OTHER FINANCING USES</b>												
Prior Year Purposes	-	-	-	-	-	-	187,852	-	-	-	-	-
Snow & Ice (current shortfall/prior FY deficit)	-	-	-	-	-	-	-	-	-	-	-	-
Capital/Special Projects	-	-	-	-	-	-	-	-	-	-	-	-
Current Year Special Articles	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Stabilization Funds	115,000	10,000	80,208	88,838	-	96,700	44,355	-	-	-	-	-
Transfer to/from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
OPEB Trust (Free cash transfer into fund)	-	-	41,354	44,419	-	9,620	21,927	-	-	-	-	-
<b>TOTAL Other financing Uses</b>	<b>115,000</b>	<b>10,000</b>	<b>121,562</b>	<b>133,257</b>	<b>-</b>	<b>106,320</b>	<b>254,134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>	<b>17,816,062</b>	<b>18,377,642</b>	<b>19,919,523</b>	<b>20,782,303</b>	<b>21,248,693</b>	<b>21,061,120</b>	<b>23,206,330</b>	<b>24,000,011</b>	<b>24,925,757</b>	<b>25,890,918</b>	<b>26,768,065</b>	<b>27,771,194</b>

Enterprise Funds

	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget	FY2019 Budget	FY2020 Budget	FY2021 Budget	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
<b>Water &amp; Sewer ENTERPRISE</b>												
<b>Enterprise Revenues</b>												
	Water Enterprise						Water & Sewer ENTERPRISE					
User Charges	625,273	601,137	624,022	666,341	1,952,909	2,187,829	2,046,845	2,363,237	2,528,423	2,821,570	2,870,492	2,898,740
Other Revenue	-	-	-	-	-	-	91,000	-	-	-	-	-
<b>TOTAL Revenue</b>	<b>625,273</b>	<b>601,137</b>	<b>624,022</b>	<b>666,341</b>	<b>1,952,909</b>	<b>2,187,829</b>	<b>2,137,845</b>	<b>2,363,237</b>	<b>2,528,423</b>	<b>2,821,570</b>	<b>2,870,492</b>	<b>2,898,740</b>
Retained Earnings	73,550	-	-	66,360	192,402	26,274	250,000	-	-	-	-	-
Stabilization Fund	-	-	-	-	-	-	-	-	-	-	-	-
Other available funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Enterprise Revenues-Budget</b>	<b>698,823</b>	<b>601,137</b>	<b>624,022</b>	<b>732,701</b>	<b>2,145,311</b>	<b>2,214,103</b>	<b>2,387,845</b>	<b>2,363,237</b>	<b>2,528,423</b>	<b>2,821,570</b>	<b>2,870,492</b>	<b>2,898,740</b>

**Budget to Actual Revenues**

Receipts - Actual	753,577	767,611	721,799	741,956	1,887,295	2,139,069	-	-	-	-	-	-
<b>Difference: Receipts Actual over Budget</b>	<b>128,304</b>	<b>166,474</b>	<b>97,778</b>	<b>75,615</b>	<b>(65,613)</b>	<b>(48,760)</b>	-	-	-	-	-	-
<i>Percent of Over Actual</i>	<i>20.5%</i>	<i>27.7%</i>	<i>15.7%</i>	<i>11.3%</i>	<i>-3.4%</i>	<i>-2.2%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>

**Enterprise Expenditures**

Personal Services	211,124	195,221	229,966	207,985	296,920	262,089	324,794	341,639	345,061	347,150	347,150	347,150
Expenses	189,370	189,370	186,370	185,859	231,929	303,769	334,389	341,077	347,899	354,857	361,954	369,193
Intergovernmental Assessments	-	-	-	-	1,032,965	1,178,387	1,183,948	1,243,145	1,305,302	1,370,567	1,439,095	1,511,050
Reserve Fund	-	-	-	-	-	-	168,861	50,000	50,000	50,000	50,000	50,000
Debt	125,200	121,415	100,925	104,575	198,225	194,325	199,093	203,546	288,978	500,166	465,510	406,293
Capital Expenditures	73,550	-	-	66,360	145,948	332,462	-	-	-	-	-	-
OPEB	-	-	-	68,214	79,571	12,422	-	-	-	-	-	-
Transfer to Stabilization	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>599,244</b>	<b>506,006</b>	<b>517,261</b>	<b>632,994</b>	<b>1,985,558</b>	<b>2,283,454</b>	<b>2,211,085</b>	<b>2,179,407</b>	<b>2,337,240</b>	<b>2,622,740</b>	<b>2,663,709</b>	<b>2,683,686</b>
Indirect Expenses	99,579	95,131	106,760	99,707	159,753	144,126	176,760	183,830	191,183	198,830	206,783	215,054

**Enterprise Surplus/(Shortfall)**

(213,477)

	Fiscal Year 2015 7/1/2014	2016 7/1/2015	2017 7/1/2016	2018 7/1/2017	2019 7/1/2018	2020 7/1/2019	2021 7/1/2020	2022 7/1/2021	2023 7/1/2022	2024 7/1/2023	2025 7/1/2024	2026 7/1/2025
<b>Retained Earnings certified as of</b>	<b>342,360</b>	<b>531,541</b>	<b>727,585</b>	<b>921,254</b>	<b>918,510</b>	-	572,998	-	-	-	-	-
<b>Water/Sewer Retained Earnings</b>	<b>342,360</b>	<b>531,541</b>	<b>727,585</b>	<b>921,254</b>	<b>918,510</b>	-	<b>572,998</b>	-	-	-	-	-
<b>Retained Earnings as % of Total Budget</b>												

	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget	FY2019 Budget	FY2020 Projected	FY2021 Projected	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
--	------------------	------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

**Sewer ENTERPRISE**

**Enterprise Revenues**

Combined above

User Charges	1,052,929	1,113,622	1,147,556	1,190,561	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Revenue</b>	<b>1,052,929</b>	<b>1,113,622</b>	<b>1,147,556</b>	<b>1,190,561</b>	-	-	-	-	-	-	-	-
Retained Earnings	187,440	50,000	-	325,000	-	-	-	-	-	-	-	-
Stabilization Fund	-	-	-	-	-	-	-	-	-	-	-	-
Other available funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Enterprise Revenues-Budget</b>	<b>1,240,369.20</b>	<b>1,163,622</b>	<b>1,147,556</b>	<b>1,515,561</b>	-	-	-	-	-	-	-	-

**Budget to Actual Revenues**

Receipts - Actual	1,137,170	1,157,748	1,121,429	1,147,702	-	-	-	-	-	-	-	-
<b>Difference: Receipts Actual over Budget</b>	<b>84,241</b>	<b>44,126</b>	<b>(26,127)</b>	<b>(42,860)</b>	-	-	-	-	-	-	-	-
<i>Percent of Over Actual</i>	<i>8.0%</i>	<i>4.0%</i>	<i>-2.3%</i>	<i>-3.6%</i>								

**Enterprise Expenditures**

Personal Services	42,071.20	42,289	37,650	36,361	-	-	-	-	-	-	-	-
Expenses	49,000.00	49,000	49,000	31,471	-	-	-	-	-	-	-	-
Intergovernmental Assessments	817,552.00	865,454	918,000	972,209	-	-	-	-	-	-	-	-
Debt	97,170.00	94,470	89,750	87,450	-	-	-	-	-	-	-	-
Capital Expenditures	187,440.00	50,000	-	325,000	-	-	-	-	-	-	-	-
OPEB	-	-	-	11,731	-	-	-	-	-	-	-	-
Transfer to Stabilization	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,193,233.20</b>	<b>1,101,213</b>	<b>1,094,400</b>	<b>1,464,222</b>	-	-	-	-	-	-	-	-
Indirect Expenses	47,136.00	62,409	53,156	51,339	-	-	-	-	-	-	-	-

**Enterprise Surplus/(Shortfall)**

	Fiscal Year 2015 7/1/2014	2016 7/1/2015	2017 7/1/2016	2018 7/1/2017	2019 7/1/2018	2020 7/1/2019	2021 7/1/2020	2022 7/1/2021	2023 7/1/2022	2024 7/1/2023	2025 7/1/2024	2026 7/1/2025
<b>Retained Earnings</b>	<b>360,047</b>	<b>306,140</b>	<b>415,804</b>	<b>70,859</b>	<b>23,945</b>	-	-	-	-	-	-	-
<b>Retained Earnings as % of Total Budget</b>	<b>57.6%</b>	<b>50.9%</b>	<b>66.6%</b>	<b>10.6%</b>	<b>1.2%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Debt

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Projected	FY2023 Projected	FY2024 Projected	FY2025 Projected	FY2026 Projected
GF Debt Service	1,802,513	1,769,927	633,562	674,265	564,115.00	550,015	545,915	541,615	532,215	528,015	485,865	481,637
GF Gross Excluded Debt Service	849,457	875,403	2,000,135	1,828,990	1,823,700.11	680,478	657,119	601,570	508,431	494,031	418,831	406,666
Enterprise Debt Service	222,284	215,925	190,675	197,025	198,225.00	194,325	199,093	203,546	288,978	500,166	465,510	406,293
Community Preservation Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Reserve to Remain at Target												
<b>Total GF and Enterprise Debt</b>	<b>2,874,254</b>	<b>2,861,256</b>	<b>2,824,372</b>	<b>2,700,280</b>	<b>2,586,040.11</b>	<b>1,424,818</b>	<b>1,402,127</b>	<b>1,346,731</b>	<b>1,329,624</b>	<b>1,522,212</b>	<b>1,370,206</b>	<b>1,294,596</b>
RSD Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
RSD Gross Excluded Debt Service	689,340	748,028	766,423	755,651	738,654.00	714,526	701,927	701,927	701,927	701,927	701,927	701,927
Short Term Debt Service	2,126	2,398	4,696	3,162	-	-	2,969	-	-	-	-	-
<b>Total Debt</b>	<b>3,565,720</b>	<b>3,611,681</b>	<b>3,595,491</b>	<b>3,459,093</b>	<b>3,324,694.11</b>	<b>2,139,344</b>	<b>2,107,022</b>	<b>2,048,658</b>	<b>2,031,551</b>	<b>2,224,139</b>	<b>2,072,133</b>	<b>1,996,523</b>

**COLA Financial Impact Analysis**

FY2022 Projected      FY2023 Projected      FY2024 Projected      FY2025 Projected      FY2026 Projected

2.00%	2.00%	2.00%	2.00%	2.00%
-------	-------	-------	-------	-------

**Nonunion Employees**

General Government	241,695	246,684	249,164	249,164	249,164
Town Clerk	69,601	69,601	69,601	69,601	69,601
Public Safety	284,057	290,544	292,674	292,674	292,674
Public Works	25,834	32,552	32,552	32,552	32,552
Health and Human Services	71,265	71,265	71,265	71,265	71,265
Culture and Recreation	167,907	169,468	169,468	169,468	169,468
	-	-	-	-	-
<b>Total Nonunion</b>	<b>860,359</b>	<b>880,114</b>	<b>884,724</b>	<b>884,724</b>	<b>884,724</b>

<b>Financial Impact of COLA</b>	<b>17,207</b>	<b>35,153</b>	<b>53,551</b>	<b>72,317</b>	<b>91,458</b>
---------------------------------	---------------	---------------	---------------	---------------	---------------

**Individual Employment Contracts**

Town Administrator			132,508	132,508	132,508
Treasurer/Collector			84,324	84,324	84,324
Police Chief			129,808	129,808	129,808
Fire Chief			129,808	129,808	129,808
Dispatch Director	85,337	85,337	85,337	85,337	85,337
DPW Director	109,018	109,018	109,018	109,018	109,018
	-	-	-	-	-
<b>Total Employment Contracts</b>	<b>194,355</b>	<b>194,355</b>	<b>670,803</b>	<b>670,803</b>	<b>670,803</b>

<b>Financial Impact of COLA</b>	<b>3,887</b>	<b>7,852</b>	<b>21,425</b>	<b>35,270</b>	<b>49,391</b>
---------------------------------	--------------	--------------	---------------	---------------	---------------

**Collective Bargaining Agreements**

Sergeant's Union		242,796	242,796	242,796	242,796
Patrolman's Union		626,233	628,887	631,651	634,523
Firefighters Association CBA		885,355	930,967	931,299	931,635
Regional Emergency Dispatch CBA			648,503	648,503	648,503
Department of Public Works CBA		572,806	572,806	572,806	572,806
Other	-	-	-	-	-
<b>Total CBA</b>	<b>-</b>	<b>2,327,190</b>	<b>3,023,959</b>	<b>3,027,055</b>	<b>3,030,263</b>

<b>Financial Impact of COLA</b>	<b>-</b>	<b>46,544</b>	<b>107,954</b>	<b>170,654</b>	<b>234,672</b>
---------------------------------	----------	---------------	----------------	----------------	----------------

0.00%	0.00%	0.00%	0.00%	0.00%
-------	-------	-------	-------	-------

**Board and Nonunion stipends**

Moderator	75	75	75	75	75
Board of Selectmen	3,000	3,000	3,000	3,000	3,000
Board of Assessors	1,500	1,500	1,500	1,500	1,500
Planning Board	2,500	2,500	2,500	2,500	2,500
Board of Health	750	750	750	750	750
Election Workers	5,000	11,000	9,000	15,000	5,000
Nonunion stipends	22,181	22,181	22,181	22,181	22,181
<b>Total Board and Nonunion stipends</b>	<b>7,075</b>	<b>7,075</b>	<b>7,075</b>	<b>7,075</b>	<b>7,075</b>

<b>Financial Impact of COLA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
---------------------------------	----------	----------	----------	----------	----------

<b>Financial Impact of COLA - General Fund</b>	<b>21,094</b>	<b>89,549</b>	<b>182,930</b>	<b>278,241</b>	<b>375,521</b>
--	---------------	---------------	----------------	----------------	----------------

2.00%	2.00%	2.00%	2.00%	2.00%
-------	-------	-------	-------	-------

**Enterprise Fund**

Nonunion Employees	32,553	32,553	32,553	32,553	32,553
Department of Public Works CBA		249,708	251,797	251,797	251,797
	-	-	-	-	-
<b>Total</b>	<b>32,553</b>	<b>282,261</b>	<b>284,350</b>	<b>284,350</b>	<b>284,350</b>

<b>Financial Impact of COLA - Enterprise Fund</b>	<b>651</b>	<b>6,309</b>	<b>12,122</b>	<b>18,051</b>	<b>24,099</b>
---	------------	--------------	---------------	---------------	---------------



**Wachusett Regional School District**

**Rutland Share of Wachusett RSD**

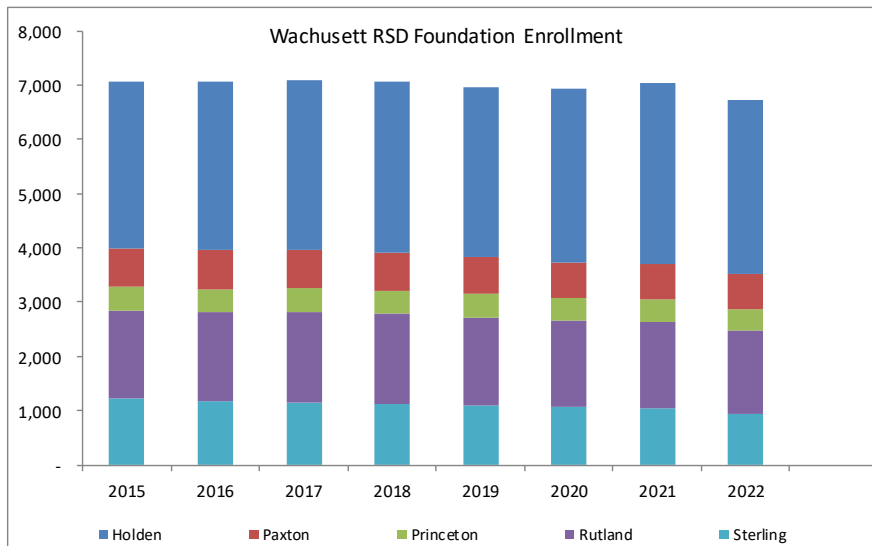
	Foundation Budget ①	Minimum Contribution (A)①	Additional Contribution (B)②	Transportation & Other Non-NSS (C)②	Budgeted Operating Assessment (A+B+C)	Capital & Debt Assessment ②	Total Budgeted Assessments	Total Assessment Incr/(Decr)
FY2015	14,549,513	6,610,818	1,501,755	471,343	8,583,916	618,142	9,202,058	
FY2016	15,149,481	6,790,981	1,642,835	702,131	9,135,947	626,893	9,762,840	6.09%
FY2017	15,483,003	6,813,218	2,476,462	830,621	10,120,301	644,062	10,764,363	10.26%
FY2018	15,676,738	7,036,196	2,870,829	966,913	10,873,938	633,937	11,507,875	6.91%
FY2019	15,875,997	6,967,469	3,472,920	1,012,029	11,452,418	610,209	12,062,627	4.82%
FY2020	16,314,851	7,225,628	3,614,910	1,091,736	11,932,274	587,031	12,519,305	3.79%
FY2021	16,777,754	7,678,996	3,872,007	1,091,564	12,642,567	555,861	13,198,428	5.42%
FY2022	16,548,372	7,671,887			7,671,887			
5-yr change	1,628,273	888,015	2,229,172	389,433	3,506,620	(71,032)	3,435,588	

**Wachusett RSD (All Members)**

	Foundation Budget ①	Minimum Contribution (A)①	Ch 70 (B)①	Required Net School Spending (A+B)	Budgeted Net School Spending ③	Spending Above NSS	Required Local Contribution Incr/(Decr)	Required Net School Spending Incr/(Decr)
FY2015	63,713,837	39,643,665	24,988,920	64,632,585	72,707,267	12.5%	-	-
FY2016	65,656,785	40,218,460	25,438,325	65,656,785	73,525,754	12.0%	1.4%	1.6%
FY2017	65,958,496	39,859,181	26,385,616	66,244,797	78,192,777	18.0%	-0.9%	0.9%
FY2018	67,325,907	40,480,754	26,845,153	67,325,907	80,855,692	20.1%	1.6%	1.6%
FY2019	68,658,655	40,985,980	27,699,197	68,685,177	84,367,543	22.8%	1.2%	2.0%
FY2020	71,271,710	42,635,066	28,647,835	71,282,901	87,810,037	23.2%	4.0%	3.8%
FY2021	73,935,157	44,374,979	29,560,178	73,935,157	92,614,379	25.3%	4.1%	3.7%
FY2022	73,039,971	45,046,149	29,762,018	74,808,167		-100.0%	1.5%	1.2%
5-yr change	8,278,372	4,156,519	4,121,853	8,278,372	19,088,625			

**Wachusett RSD -- Member Foundation Enrollments ①**

	Holden	Paxton	Princeton	Rutland	Sterling	Total
2015	3,071	708	450	1,613	1,222	7,064
2016	3,097	709	435	1,627	1,184	7,052
2017	3,127	703	443	1,667	1,161	7,101
2018	3,143	703	439	1,645	1,136	7,066
2019	3,125	674	439	1,609	1,110	6,957
2020	3,194	649	420	1,584	1,074	6,921
2021	3,316	652	424	1,594	1,039	7,026
2022	3,202	646	405	1,524	950	6,728



**Southern Worcester Regional School District**

**Rutland Share of Southern Worcester RSD**

	Foundation Budget ①	Minimum Contribution (A)①	Additional Contribution (B)②	Transportation & Other Non-NSS (C)②	Budgeted Operating Assessment (A+B+C)	Capital & Debt Assessment ②	Total Budgeted Assessments	Total Assessment Incr/(Decr)
FY2015	545,342	247,785	-	11,010	258,795	93,247	352,042	
FY2016	522,508	234,222	-	18,435	252,657	145,311	397,968	13.05%
FY2017	498,937	219,555	-	13,463	233,018	146,726	379,744	-4.58%
FY2018	522,661	234,586	4,567	13,929	253,082	145,515	398,597	4.96%
FY2019	632,624	277,639	6,783	11,700	296,122	151,610	447,732	12.33%
FY2020	860,291	380,031	3,029	16,969	400,029	149,887	549,916	22.82%
FY2021	873,683	395,391	15,274	14,978	425,643	148,935	574,578	4.48%
FY2022	1,105,572	512,547			512,547		512,547	-10.80%
5-yr change	351,175	161,169	15,274	(3,457)	172,986	3,624	176,610	

**Southern Worcester RSD (All Members)**

	Foundation Budget ①	Minimum Contribution (A)①	Ch 70 (B)①	Required Net School Spending (A+B)	Budgeted Net School Spending ③	Spending Above NSS	Required Local Contribution Incr/(Decr)	Required Net School Spending Incr/(Decr)
FY2015	17,132,815	7,280,728	9,852,087	17,844,583	16,965,843	-4.9%		
FY2016	17,642,332	7,557,770	10,084,562	18,402,470	17,475,693	-5.0%	3.8%	3.1%
FY2017	17,712,277	7,652,484	10,147,042	18,553,560	17,991,601	-3.0%	1.3%	0.8%
FY2018	18,134,755	7,810,739	10,324,016	18,824,453	18,532,083	-1.6%	2.1%	1.5%
FY2019	18,654,312	8,130,478	10,527,326	19,067,503	19,097,231	0.2%	4.1%	1.3%
FY2020	19,584,276	8,498,663	11,085,613	19,639,791	19,656,817	0.1%	4.5%	3.0%
FY2021	20,163,227	8,939,018	11,243,208	20,212,147	21,208,780	4.9%	5.2%	2.9%
FY2022	21,398,161	9,827,933	11,570,228	21,398,161		-100.0%	9.9%	5.9%
5-yr change	2,520,895	1,381,248	1,158,646	1,809,677	3,733,087			

**Southern Worcester RSD Member Foundation Enrollments ①**

	Auburn	Charlton	Dudley	N Brookfield	Oxford	Paxton	Rutland	Southbridge	Spencer	Webster	Total
2015	83	190	129	49	151	18	36	188	133	154	1,131
2016	95	192	128	46	154	11	34	177	152	159	1,148
2017	88	179	123	39	167	17	32	177	154	160	1,136
2018	92	170	122	45	166	16	33	191	156	154	1,145
2019	84	190	107	49	167	13	39	191	162	148	1,150
2020	86	207	128	53	152	15	51	184	151	134	1,161
2021	90	216	129	54	129	16	51	211	156	125	1,177
2022	99	218	128	43	134	21	62	207	148	140	1,200

