

TOWN OF WELLESLEY- SOURCES AND USES OF FUNDS

Exhibit I

	<u>FY2022 Tax Rate</u>	<u>FY2023 Request</u>	<u>% Change</u>
*** SOURCES OF FUNDS ***			
Tax & Other Current Revenues			
Within Levy Limits			
Real Estate & Per. Prop. Tax	144,418,814	149,729,284	3.68%
From the Commonwealth	10,882,272	11,096,377	1.97%
Local Revenue	10,441,123	11,906,800	14.04%
Sub-Total (Tax & Cur. Rev.)	165,742,209	172,732,461	4.22%
Outside Levy Limits			
Real Estate & Pers. Prop. Tax	10,988,083	17,205,979	56.59%
Available Funds			
Water and Sewer	321,045	330,683	3.00%
Parking Meter Receipts	-	400,000	#DIV/0!
Appropriated/Reserved CPA Surcharge	1,015,000	1,003,000	-1.18%
CPA Funds for North 40	549,444	550,244	0.15%
Free Cash- balance budget	3,781,347	2,652,036	-29.87%
Free Cash- Other items	314,838	4,342,229	100.00%
Unencumbered/Transfers from other funds	120,000	200,000	100.00%
Sub-Total (Available Funds)	17,089,757	26,684,171	56.14%
TOTAL SOURCES OF FUNDS	182,831,966	199,416,632	9.07%
 *** USE OF FUNDS ***			
Personal Services (Non-School)	30,545,621	31,542,926	3.26%
Expenses (Non-School)	11,505,864	11,819,538	2.73%
Subtotal (Non-School)	42,051,485	43,362,464	3.12%
Personal Services (School)	72,959,498	75,217,431	3.09%
Expenses (School)	9,580,755	9,584,835	0.04%
Subtotal (School)	82,540,253	84,802,266	2.74%
Sub-Total (Pers. Svcs.& Exp)	124,591,738	128,164,730	2.87%
Capital & Debt:			
Within Levy Limits			
Capital/Extraord./Special Items	4,260,119	6,737,443	58.15%
Debt Service	5,900,000	5,000,000	-15.25%
Sub-Total (Within Levy Limits)	10,160,119	11,737,443	15.52%
Outside Levy Limits			
Debt Service	11,537,527	17,756,223	53.90%
SUB-TOTAL (CAPITAL & DEBT)	21,697,646	29,493,666	35.93%
Employee Benefits:			
Health Insurance & other	20,926,837	21,485,536	2.67%
Pension Contribution	8,234,817	8,586,426	4.27%
OPEB Liability Fund	3,432,000	3,450,000	0.52%
Sub-Total (Shared Costs)	32,593,654	33,521,962	2.85%
SUB-TOTAL (OPERATIONS)	178,883,038	191,180,358	6.87%
Special Items:			
Traffic & Parking Management	894,685	905,291	1.19%
Appropriated/Reserved CPA Surcharge	1,015,000	1,003,000	-1.18%
State & County Assessments	1,309,563	1,335,754	2.00%
Property Tax Abatements	643,768	650,000	0.97%
Free cash	85,912	4,342,229	100.00%
Sub-Total (Special Items)	3,948,928	8,236,274	108.57%
TOTAL USE OF FUNDS	182,831,965	199,416,632	9.07%
TOTAL SOURCE OF FUNDS	182,831,966	199,416,632	9.07%
SURPLUS (DEFICIT)	0	(0)	

Exhibit B

TOWN OF WELLESLEY - TOWN MEETING APPROVED ALLOCATION OF FUNDS

SOURCES OF FUNDS	FY22 SOURCES OF FUNDS	FY23 SOURCES OF FUNDS	CHANGE - FY21 to FY22	
			\$ Change	% Change
Real Estate & Personal Property Tax				
Within the Levy Limit	144,418,814	149,729,284	5,310,470	3.68%
Outside the Levy Limit	10,988,083	17,205,979	6,217,896	56.59%
Subtotal - Real Estate & Personal Property Tax	155,406,897	166,935,263	11,528,366	7.42%
From the Commonwealth				
Chapter 70 Aid	9,413,117	9,601,379	188,262	2.00%
Lottery Aid	1,423,754	1,449,596	25,842	1.82%
Other Aid	45,401	45,401	0	0.00%
Subtotal - From the Commonwealth	10,882,272	11,096,377	214,105	1.97%
Local Revenue				
Motor Vehicle Excise	5,200,000	5,550,000	350,000	6.73%
Licenses and Permits	2,366,000	2,700,000	334,000	14.12%
Interest Earnings	190,688	350,000	159,312	83.55%
RDF Revenue	650,000	650,000	0	0.00%
Fines & forfeits	200,000	300,000	100,000	50.00%
Meals/Hotel/Motel Tax	200,000	550,000	350,000	175.00%
Pilot Payments	76,000	76,000	0	0.00%
MLP Payment In Lieu of Taxes	1,000,000	1,000,000	0	0.00%
Other Local Revenues	558,435	730,800	172,365	30.87%
Subtotal - Local Revenue	10,441,123	11,906,800	1,465,677	14.04%
Other Sources				
MLP/Water/Sewer reimbursements to IT	321,045	330,683	9,638	3.00%
Parking Meter Receipts	0	400,000	400,000	#DIV/0!
Free Cash to balance budget	3,781,347	2,652,036	(1,129,311)	-29.87%
Free Cash items	314,838	397,100		
Free Cash items		3,945,129		
Appropriated CPA Surcharge	1,015,000	1,003,000	(12,000)	
CPA Funds applied to North 40	549,444	550,244	800	0.15%
Insurance Funds	0	0		
Police detail	120,000	200,000	80,000	
Subtotal - Other Sources	6,101,674	9,478,192	3,376,518	55.34%
TOTAL SOURCES OF FUNDS	182,831,966	199,416,632	16,584,666	9.07%

Exhibit B

<u>USES OF FUNDS</u>	<u>FY22 USE OF FUNDS (Tax Rate)</u>			<u>FY23 USE OF FUNDS (Request)</u>			<u>CHANGE - FY21 to FY22</u>			
	Pers Svcs	Expenses	Total Ops	Pers Svcs	Expenses	Total Ops	Variance Pers Svcs	Variance Expenses	Variance Total - \$	Variance Total - %
GENERAL GOVERNMENT										
Select Board - Administration										
Executive Director's Office	571,687	37,400	609,087	573,521	39,700	613,221	1,834	2,300	4,134	0.68%
Green Power Premium	0	20,000	20,000	0	0	0	0	(20,000)	(20,000)	-100.00%
Climate Action Committee	75,622	3,625	79,247	104,628	9,700	114,328	29,006	6,075	35,081	44.27%
Central Administrative Services	0	27,700	27,700	0	27,700	27,700	0	0	0	0.00%
Finance Department	484,145	12,450	496,595	489,230	13,850	503,080	5,085	1,400	6,485	1.31%
Information Technology	717,634	616,250	1,333,884	715,925	636,214	1,352,139	(1,709)	19,964	18,255	1.37%
Treasurer & Collector	358,361	114,900	473,261	358,360	122,200	480,560	(1)	7,300	7,299	1.54%
Town Report	0	4,000	4,000	0	3,000	3,000	0	(1,000)	(1,000)	-25.00%
Select Board - Human Services										
Council on Aging	408,346	79,000	487,346	419,641	75,700	495,341	11,295	(3,300)	7,995	1.64%
West Suburban Veterans District	0	70,822	70,822	0	61,791	61,791	0	(9,031)	(9,031)	-12.75%
Youth Commission	91,310	17,090	108,400	91,541	17,090	108,631	231	0	231	0.21%
Select Board - Facilities										
Facilities Management	4,881,379	3,615,795	8,497,174	5,034,286	3,661,629	8,695,915	152,907	45,834	198,741	2.34%
Land Use Departments relocation	0	0	0	0	0	0	0	0	0	0.00%
Select Board - Other Services										
Housing Development Corporation	0	6,500	6,500	0	6,500	6,500	0	0	0	0.00%
Historical Commission	0	750	750	0	750	750	0	0	0	0.00%
Memorial Day	0	5,000	5,000	0	5,800	5,800	0	800	800	16.00%
Celebrations Committee	0	4,700	4,700	0	4,700	4,700	0	0	0	0.00%
Zoning Board of Appeals	81,022	9,190	90,212	81,022	9,190	90,212	0	0	0	0.00%
Select Board - Shared Services										
Law	0	500,000	500,000	0	480,000	480,000	0	(20,000)	(20,000)	-4.00%
Audit Committee	0	60,400	60,400	0	60,850	60,850	0	450	450	0.75%
Risk Management	0	610,922	610,922	0	662,300	662,300	0	51,378	51,378	8.41%
Street Lighting	0	142,000	142,000	0	142,000	142,000	0	0	0	0.00%
Subtotal - Select Board - General Government	7,669,507	5,958,494	13,628,001	7,868,154	6,040,664	13,908,818	198,647	82,170	280,817	2.06%

Exhibit B

<u>USES OF FUNDS</u>	FY22 USE OF FUNDS (Tax Rate)			FY23 USE OF FUNDS (Request)			CHANGE - FY21 to FY22			
	Pers Svcs	Expenses	Total Ops	Pers Svcs	Expenses	Total Ops	Variance Pers Svcs	Variance Expenses	Variance Total - \$	Variance Total - %
Other General Government										
Town Clerk/Election & Registration	313,578	79,040	392,618	375,405	84,590	459,995	61,827	5,550	67,377	17.16%
Board of Assessors	313,179	85,025	398,204	314,841	90,900	405,741	1,662	5,875	7,537	1.89%
Planning Board	316,225	48,100	364,325	362,703	76,000	438,703	46,478	27,900	74,378	20.42%
Advisory Committee	10,000	19,500	29,500	12,000	17,550	29,550	2,000	(1,950)	50	0.17%
Reserve Fund	0	175,000	175,000	0	175,000	175,000	0	0	0	0.00%
Human Resources Board	406,613	48,400	455,013	413,600	39,950	453,550	6,987	(8,450)	(1,463)	-0.32%
HR Salary adjustments	36,579		36,579	185,000	0	185,000	148,421	0	148,421	NA
Subtotal - Other General Government	1,396,174	455,065	1,851,239	1,663,549	483,990	2,147,539	267,375	28,925	296,300	16.01%
GENERAL GOVERNMENT TOTAL	9,065,680	6,413,559	15,479,239	9,531,703	6,524,654	16,056,357	466,023	111,095	577,118	3.73%
PUBLIC SAFETY - Select Board										
Police Department	6,320,135	752,802	7,072,937	6,503,542	762,518	7,266,060	183,407	9,716	193,123	2.73%
Injured on Duty	see Risk Management Dept 945			see Risk Management Dept 945						
Special School Police	132,706	3,461	136,167	134,677	3,557	138,234	1,971	96	2,067	1.52%
Fire Department	5,853,043	280,720	6,133,763	6,006,064	296,431	6,302,495	153,021	15,711	168,732	2.75%
Building Department	568,019	41,000	609,019	577,579	36,500	614,079	9,560	(4,500)	5,060	0.83%
Sealer of Weights & Measures	15,000	2,700	17,700	15,000	2,700	17,700	0	0	0	0.00%
PUBLIC SAFETY TOTAL - Select Board	12,888,904	1,080,683	13,969,587	13,236,862	1,101,706	14,338,568	347,958	21,023	368,981	2.64%
DEPARTMENT OF PUBLIC WORKS										
Engineering	560,562	65,500	626,062	558,229	65,500	623,729	(2,333)	0	(2,333)	-0.37%
Highway	1,235,034	494,200	1,729,234	1,266,404	494,200	1,760,604	31,370	0	31,370	1.81%
Fleet Maintenance	204,306	43,462	247,768	208,392	44,331	252,723	4,086	869	4,955	2.00%
Park	1,363,877	401,300	1,765,177	1,395,390	419,690	1,815,080	31,513	18,390	49,903	2.83%
Recycling & Disposal	1,194,658	1,340,417	2,535,075	1,184,385	1,453,543	2,637,928	(10,273)	113,126	102,853	4.06%
Management	422,296	24,070	446,366	420,178	24,070	444,248	(2,118)	0	(2,118)	-0.47%
Winter Maintenance	0	379,177	379,177	0	379,177	379,177	0	0	0	0.00%
PUBLIC WORKS TOTAL	4,980,733	2,748,126	7,728,859	5,032,978	2,880,511	7,913,489	52,245	132,385	184,630	2.39%
WELLESLEY FREE LIBRARY										
Library Trustees	2,155,376	648,852	2,804,228	2,202,139	671,627	2,873,766	46,763	22,775	69,538	2.48%
LIBRARY TOTAL	2,155,376	648,852	2,804,228	2,202,139	671,627	2,873,766	46,763	22,775	69,538	2.48%
RECREATION										
Recreation Commission	361,289	30,491	391,780	377,965	31,329	409,294	16,676	838	17,514	4.47%
RECREATION TOTAL	361,289	30,491	391,780	377,965	31,329	409,294	16,676	838	17,514	4.47%

Exhibit B

<u>USES OF FUNDS</u>	FY22 USE OF FUNDS (Tax Rate)			FY23 USE OF FUNDS (Request)			CHANGE - FY21 to FY22			
	Pers Svcs	Expenses	Total Ops	Pers Svcs	Expenses	Total Ops	Variance Pers Svcs	Variance Expenses	Variance Total - \$	Variance Total - %
HEALTH										
Board of Health	850,879	124,668	975,547	876,755	142,875	1,019,630	25,876	18,207	44,083	4.52%
Mental Health Services	0	281,735	281,735	0	285,586	285,586	0	3,851	3,851	1.37%
HEALTH TOTAL	850,879	406,403	1,257,282	876,755	428,461	1,305,216	25,876	22,058	47,934	3.81%
NATURAL RESOURCES										
Natural Resources Commission	242,760	30,000	272,760	284,524	30,000	314,524	41,764	0	41,764	15.31%
Morses Pond Project - (NRC, DPW, Rec)	0	147,750	147,750	0	151,250	151,250	0	3,500	3,500	2.37%
NATURAL RESOURCES TOTAL	242,760	177,750	420,510	284,524	181,250	465,774	41,764	3,500	45,264	10.76%
NON-SCHOOL TOTAL	30,545,621	11,505,864	42,051,485	31,542,926	11,819,538	43,362,464	997,305	313,674	1,310,979	3.12%
WELLESLEY PUBLIC SCHOOLS										
Instruction	51,246,300	2,391,824	53,638,124	53,022,149	2,506,530	55,528,679	1,775,849	114,706	1,890,555	3.52%
Administration	1,314,448	245,911	1,560,359	1,335,162	245,911	1,581,073	20,714	0	20,714	1.33%
Operations	1,622,703	1,595,533	3,218,236	1,647,937	1,757,524	3,405,461	25,234	161,991	187,225	5.82%
Special Education	18,776,047	5,347,487	24,123,534	19,212,183	5,074,870	24,287,053	436,136	(272,617)	163,519	0.68%
SCHOOL TOTAL	72,959,498	9,580,755	82,540,253	75,217,431	9,584,835	84,802,266	2,257,933	4,080	2,262,013	2.74%
EMPLOYEE BENEFITS										
Group Insurance	20,462,688	20,462,688	0	21,021,387	21,021,387	0	558,699	558,699	2.73%	
Workers Compensation	244,149	244,149	0	244,149	244,149	0	0	0	0	0.00%
OPEB Liability Fund	3,432,000	3,432,000	0	3,450,000	3,450,000	0	18,000	18,000	18,000	0.52%
Retirement Contribution	8,234,817	8,234,817	0	8,586,426	8,586,426	0	351,609	351,609	351,609	4.27%
Unemployment Compensation	100,000	100,000	0	100,000	100,000	0	0	0	0	0.00%
Compensated Absences	120,000	120,000	0	120,000	120,000	0	0	0	0	0.00%
EMPLOYEE BENEFITS TOTAL	0	32,593,654	32,593,654	0	33,521,962	33,521,962	0	928,308	928,308	2.85%
ALL PERSONAL SERVICES & EXPENSES	103,505,119	53,680,273	157,185,392	106,760,357	54,926,335	161,686,692	3,255,238	1,246,062	4,501,300	2.86%

Exhibit B

<u>USES OF FUNDS</u>	FY22 USE OF FUNDS (Tax Rate)			FY23 USE OF FUNDS (Request)			CHANGE - FY21 to FY22			
	Pers Svcs	Expenses	Total Ops	Pers Svcs	Expenses	Total Ops	Variance Pers Svcs	Variance Expenses	Variance Total - \$	Variance Total - %
CAPITAL & DEBT										
<i>Departmental Cash Capital</i>										
Public Works Capital	0	1,696,000	1,696,000	0	3,101,000	3,101,000	0	1,405,000	1,405,000	82.84%
School Capital	0	816,739	816,739	0	1,055,497	1,055,497	0	238,758	238,758	29.23%
Facilities Capital	0	1,207,000	1,207,000	0	1,673,000	1,673,000	0	466,000	466,000	38.61%
Planning Board	0	0	0	0	0	0	0	0	0	0.00%
Board of Health	0	0	0	0	0	0	0	0	0	0.00%
Assessors	0	0	0	0	93,000	93,000	0	93,000	93,000	
Select Board Capital	0	311,500	311,500	0	467,646	467,646	0	156,146	156,146	50.13%
Library Capital	0	122,880	122,880	0	219,300	219,300	0	96,420	96,420	78.47%
Town Clerk	0	16,000	16,000	0	23,000	23,000	0	7,000	7,000	0.00%
Recreation	0	0	0	0	0	0	0	0	0	0.00%
NRC Capital	0	90,000	90,000	0	105,000	105,000	0	15,000	15,000	16.67%
Reductions needed	0	0	0	0	0	0	0	0	0	0
Subtotal - Cash Capital	0	4,260,119	4,260,119	0	6,737,443	6,737,443	0	2,477,324	2,477,324	58.15%
<i>Debt Service</i>										
Current Inside Levy Debt Service - Issued	0	5,900,000	5,900,000	0	5,000,000	5,000,000	0	(900,000)	(900,000)	-15.25%
Outside Levy Debt Service - Issued/Unissued		11,537,527	11,537,527	0	17,756,223	17,756,223	0	6,218,696	6,218,696	53.90%
Subtotal - Debt Service	0	17,437,527	17,437,527	0	22,756,223	22,756,223	0	5,318,696	5,318,696	30.50%
CAPITAL & DEBT TOTAL	21,697,646	21,697,646		0	29,493,666	29,493,666	0	7,796,020	7,796,020	35.93%
SPECIAL ITEMS										
<i>Receipts Reserved for Appropriation</i>										
Traffic & Parking Operations	0	894,685	894,685	0	905,291	905,291	0	10,606	10,606	1.19%
Community Preservation Appropriated	0	1,015,000	1,015,000	0	1,003,000	1,003,000	0	(12,000)	(12,000)	0.00%
Free Cash items	0	0	0	0	397,100	397,100	0	397,100	397,100	0.00%
Free Cash items -	0	0	0	0	3,945,129	3,945,129	0	3,945,129	3,945,129	0.00%
FY2021 FMD	85,912	0	85,912	0	0	0	(85,912)	0		
Property Tax Abatements	0	643,768	643,768	0	650,000	650,000	0	6,232	6,232	0.97%
State & County Assessments	0	1,309,563	1,309,563	0	1,335,754	1,335,754	0	26,191	26,191	2.00%
SPECIAL ITEMS TOTAL	85,912	3,863,016	3,948,928	0	8,236,274	8,236,274	(85,912)	4,373,258	4,373,258	110.75%
TOTAL USES OF FUNDS		182,831,965			199,416,632			16,584,667	9.07%	
TOTAL SOURCES OF FUNDS		182,831,966			199,416,632			16,584,666	9.07%	
SURPLUS (DEFICIT)			0			(0)				