

TOWN OF WELLESLEY - TOWN MEETING APPROVED ALLOCATION OF FUNDS

Exhibit B

<u>SOURCES OF FUNDS</u>	<u>FY24 SOURCES OF FUNDS</u>	<u>FY25 SOURCES OF FUNDS</u>	<u>CHANGE - FY24 to FY25</u>	
			<u>\$ Change</u>	<u>% Change</u>
<i>Real Estate & Personal Property Tax</i>				
Within the Levy Limit	157,401,783	163,036,827	5,635,045	3.58%
Outside the Levy Limit	14,365,672	16,075,572	1,709,900	11.90%
Subtotal - Real Estate & Personal Property Tax	171,767,455	179,112,399	7,344,945	4.28%
<i>From the Commonwealth</i>				
Chapter 70 Aid	9,917,529	10,040,304	122,775	1.24%
Lottery Aid	1,548,529	1,595,117	46,588	3.01%
Other Aid	48,761	59,026	10,265	21.05%
Subtotal - From the Commonwealth	11,514,819	11,694,447	179,628	1.56%
<i>Local Revenue</i>				
Motor Vehicle Excise	5,500,000	5,650,000	150,000	2.73%
Licenses and Permits	2,500,000	3,000,000	500,000	20.00%
Interest Earnings	370,000	1,000,000	630,000	170.27%
RDF Revenue	725,000	725,000	0	0.00%
Fines & forfeits	400,000	400,000	0	0.00%
Meals/Hotel/Motel Tax	550,000	750,000	200,000	36.36%
Penalties and Interest on Taxes	250,000	250,000	0	0.00%
Rentals	180,000	180,000	0	0.00%
Pilot Payments	76,400	76,000	(400)	-0.52%
MLP Payment In Lieu of Taxes	1,000,000	1,000,000	0	0.00%
Police detail charges	100,000	100,000	0	0.00%
MLP Indirect Costs	170,302	190,000	19,698	11.57%
Other Local Revenues	239,600	322,611	83,011	34.65%
Subtotal - Local Revenue	12,061,302	13,643,611	1,582,309	13.12%
<i>Other Sources</i>				
Water/Sewer Indirect costs	170,302	170,302	0	0.00%
Parking Meter Receipts	600,000	834,711	234,711	39.12%
Free Cash to balance budget	2,500,000	2,250,000	(250,000)	-10.00%
Free Cash items	1,624,787	10,986,538	9,361,751	
Free Cash Supplementals FY24	360,000	400,000	40,000	
Appropriated CPA Surcharge	740,000	2,065,000	1,325,000	
CPA Funds applied to North 40	550,644	550,644	0	0.00%
Town Clerk reimbursed elections	0		0	
Subtotal - Other Sources	6,545,733	17,257,195	10,711,462	163.64%
TOTAL SOURCES OF FUNDS	201,889,309	221,707,652	19,818,344	9.82%

Exhibit B

<u>USES OF FUNDS</u>	<u>FY24 USE OF FUNDS (Tax Rate)</u>			<u>FY25 USE OF FUNDS (Request)</u>			<u>CHANGE - FY24 to FY25</u>			
	Pers Srvs	Expenses	Total Ops	Pers Srvs	Expenses	Total Ops	Variance Pers Srvs	Variance Expenses	Variance Total - \$	Variance Total - %
GENERAL GOVERNMENT										
<i>Select Board - Administration</i>										
Executive Director's Office	595,343	42,000	637,343	698,453	41,000	739,453	103,110	(1,000)	102,110	16.02%
Climate Action Committee	154,847	9,700	164,547	159,328	9,991	169,319	4,481	291	4,772	2.90%
Central Administrative Services	0	14,500	14,500	0	14,500	14,500	0	0	0	0.00%
Finance Department	515,472	13,850	529,322	530,006	12,200	542,206	14,534	(1,650)	12,884	2.43%
Information Technology	794,056	763,775	1,557,831	829,445	824,610	1,654,055	35,389	60,835	96,224	6.18%
Treasurer & Collector	374,225	129,500	503,725	384,811	133,100	517,911	10,586	3,600	14,186	2.82%
Town Report	0	2,500	2,500	0	2,250	2,250	0	(250)	(250)	-10.00%
<i>Select Board - Human Services</i>										
Council on Aging	457,773	77,750	535,523	487,866	78,850	566,716	30,093	1,100	31,193	5.82%
West Suburban Veterans District	0	63,394	63,394	0	69,593	69,593	0	6,199	6,199	9.78%
Youth Commission	98,003	17,090	115,093	100,849	17,090	117,939	2,846	0	2,846	2.47%
<i>Select Board - Facilities</i>										
Facilities Management	5,253,750	3,871,918	9,125,668	5,543,800	4,264,443	9,808,243	290,050	392,525	682,575	7.48%
Land Use Departments relocation	0	133,500	133,500	0	133,500	133,500	0	0	0	0.00%
<i>Select Board - Other Services</i>										
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	5,950	5,950	0	5,950	5,950	0	0	0	0.00%
Celebrations Committee	0	5,000	5,000	0	5,000	5,000	0	0	0	0.00%
Contract Settlements	41,902	0	41,902	0	0	0	(41,902)	0	(41,902)	NA
Zoning Board of Appeals	85,204	9,190	94,394	87,130	9,190	96,320	1,926	0	1,926	2.04%
<i>Select Board - Shared Services</i>										
Law	0	480,000	480,000	0	480,000	480,000	0	0	0	0.00%
Audit Committee	0	60,850	60,850	0	62,250	62,250	0	1,400	1,400	2.30%
Risk Management	0	836,000	836,000	0	926,650	926,650	0	90,650	90,650	10.84%
Street Lighting	0	142,000	142,000	0	142,000	142,000	0	0	0	0.00%
Subtotal - Select Board - General Government	8,370,576	6,685,717	15,056,293	8,821,688	7,239,417	16,061,105	451,112	553,700	1,004,812	6.67%

USES OF FUNDS

	FY24 USE OF FUNDS (Tax Rate)			FY25 USE OF FUNDS (Request)			CHANGE - FY24 to FY25 Exhibit B			
	Pers Srvs	Expenses	Total Ops	Pers Srvs	Expenses	Total Ops	Variance Pers Srvs	Variance Expenses	Variance Total - \$	Variance Total - %
<i>Other General Government</i>										
Town Clerk	348,193	92,540	440,733	401,424	99,325	500,749	53,231	6,785	60,016	13.62%
Board of Assessors	319,047	107,150	426,197	325,763	125,900	451,663	6,716	18,750	25,466	5.98%
Planning Board	378,718	76,600	455,318	393,472	76,600	470,072	14,754	0	14,754	3.24%
Advisory Committee	13,000	17,300	30,300	16,500	14,640	31,140	3,500	(2,660)	840	2.77%
Reserve Fund	0	175,000	175,000	0	175,000	175,000	0	0	0	0.00%
Human Resources Board	451,476	41,400	492,876	477,527	41,400	518,927	26,051	0	26,051	5.29%
HR Salary adjustments	235,000	-205,985	29,015	300,000	0	300,000	65,000	205,985	270,985	NA
Subtotal - Other General Government	1,745,434	304,005	2,049,439	1,914,686	532,865	2,447,551	169,252	228,860	398,112	0
GENERAL GOVERNMENT TOTAL	10,116,010	6,989,722	17,105,732	10,736,374	7,772,282	18,508,656	620,364	782,560	1,402,924	8.20%
<u>PUBLIC SAFETY - Select Board</u>										
Police Department	6,903,713	807,201	7,710,914	7,248,621	863,565	8,112,186	344,908	56,364	401,272	5.20%
Injured on Duty	see Risk Management Dept 945			see Risk Management Dept 945						
Special School Police	136,878	3,664	140,542	139,919	3,774	143,693	3,041	110	3,151	2.24%
Fire Department	6,499,589	452,901	6,952,490	7,039,754	498,220	7,537,974	540,165	45,319	585,484	8.42%
Building Department	618,352	39,100	657,452	637,782	39,100	676,882	19,430	0	19,430	2.96%
Sealer of Weights & Measures	15,660	2,550	18,210	16,051	2,600	18,651	391	50	441	2.42%
PUBLIC SAFETY TOTAL - Select Board	14,174,192	1,305,416	15,479,608	15,082,127	1,407,259	16,489,386	907,935	101,843	1,009,778	6.52%
<u>DEPARTMENT OF PUBLIC WORKS</u>										
Engineering	352,677	47,662	400,339	363,458	47,662	411,120	10,781	0	10,781	2.69%
Highway	1,656,159	625,318	2,281,477	944,749	389,380	1,334,129	(711,410)	(235,938)	(947,348)	-41.52%
Fleet Maintenance	249,878	44,331	294,209	214,644	44,331	258,975	(35,234)	0	(35,234)	-11.98%
Park	1,534,423	512,730	2,047,153	1,582,925	512,730	2,095,655	48,502	0	48,502	2.37%
Recycling & Disposal	1,299,318	1,690,362	2,989,680	1,331,509	1,786,992	3,118,501	32,191	96,630	128,821	4.31%
Management	399,288	22,865	422,153	411,755	22,865	434,620	12,467	0	12,467	2.95%
Winter Maintenance	0	379,177	379,177	0	379,177	379,177	0	0	0	0.00%
PUBLIC WORKS TOTAL	5,491,743	3,322,445	8,814,188	4,849,040	3,183,137	8,032,177	(642,703)	(139,308)	(782,011)	-8.87%
<u>WELLESLEY FREE LIBRARY</u>										
Library Trustees	2,323,491	729,071	3,052,562	2,404,448	784,716	3,189,164	80,957	55,645	136,602	4.48%
LIBRARY TOTAL	2,323,491	729,071	3,052,562	2,404,448	784,716	3,189,164	80,957	55,645	136,602	4.48%
<u>RECREATION</u>										
Recreation Commission	404,727	32,269	436,996	418,681	33,237	451,918	13,954	968	14,922	3.41%
RECREATION TOTAL	404,727	32,269	436,996	418,681	33,237	451,918	13,954	968	14,922	3.41%

USES OF FUNDS

	FY24 USE OF FUNDS (Tax Rate)			FY25 USE OF FUNDS (Request)			CHANGE - FY24 to FY25 Exhibit B			
	Pers Srvs	Expenses	Total Ops	Pers Srvs	Expenses	Total Ops	Variance Pers Srvs	Variance Expenses	Variance Total - \$	Variance Total - %
HEALTH										
Board of Health	953,557	163,450	1,117,007	1,019,427	173,055	1,192,482	65,870	9,605	75,475	6.76%
Mental Health Services	0	268,404	268,404	0	272,400	272,400	0	3,996	3,996	1.49%
HEALTH TOTAL	953,557	431,854	1,385,411	1,019,427	445,455	1,464,882	65,870	13,601	79,471	5.74%
NATURAL RESOURCES										
Natural Resources Commission	299,507	34,300	333,807	315,177	35,300	350,477	15,670	1,000	16,670	4.99%
Morses Pond Project - (NRC, DPW, Rec)	0	155,750	155,750	0	173,000	173,000	0	17,250	17,250	11.08%
NATURAL RESOURCES TOTAL	299,507	190,050	489,557	315,177	208,300	523,477	15,670	18,250	33,920	6.93%
NON-SCHOOL TOTAL	33,763,227	13,000,827	46,764,054	34,825,274	13,834,386	48,659,660	1,062,047	833,559	1,895,606	4.05%
WELLESLEY PUBLIC SCHOOLS										
Instruction	54,434,629	2,711,792	57,146,421	55,314,221	3,034,514	58,348,735	879,592	322,722	1,202,314	2.10%
Administration	1,418,363	164,375	1,582,738	1,441,194	129,875	1,571,069	22,831	(34,500)	(11,669)	-0.74%
Operations	1,850,304	2,032,060	3,882,364	1,882,938	2,280,102	4,163,040	32,634	248,042	280,676	7.23%
Special Education	19,894,457	5,326,208	25,220,665	21,130,337	5,868,797	26,999,134	1,235,880	542,589	1,778,469	7.05%
SCHOOL TOTAL	77,597,753	10,234,435	87,832,188	79,768,690	11,313,288	91,081,978	2,170,937	1,078,853	3,249,790	3.70%
EMPLOYEE BENEFITS										
Group Insurance		21,385,965	21,385,965	0	22,739,128	22,739,128	0	1,353,163	1,353,163	6.33%
Workers Compensation		700,070	700,070	0	740,348	740,348	0	40,278	40,278	5.75%
OPEB Liability Fund		3,450,000	3,450,000	0	3,200,000	3,200,000	0	(250,000)	(250,000)	-7.25%
Retirement Contribution		8,846,365	8,846,365	0	9,039,104	9,039,104	0	192,739	192,739	2.18%
Unemployment Compensation		100,000	100,000	0	100,000	100,000	0	0	0	0.00%
Compensated Absences		120,000	120,000	0	120,000	120,000	0	0	0	0.00%
EMPLOYEE BENEFITS TOTAL	0	34,602,400	34,602,400	0	35,938,580	35,938,580	0	1,336,180	1,336,180	3.86%
ALL PERSONAL SERVICES & EXPENSES	111,360,980	57,837,662	169,198,642	114,593,964	61,086,254	175,680,218	3,232,984	3,248,592	6,481,576	3.83%

USES OF FUNDS

	FY24 USE OF FUNDS (Tax Rate)			FY25 USE OF FUNDS (Request)			CHANGE - FY24 to FY25 Exhibit B			
	Pers Srvs	Expenses	Total Ops	Pers Srvs	Expenses	Total Ops	Variance Pers Srvs	Variance Expenses	Variance Total - \$	Variance Total - %
<u>CAPITAL & DEBT</u>										
<i>Departmental Cash Capital</i>										
Public Works Capital	0	3,487,677	3,487,677	0	3,325,000	3,325,000	0	(162,677)	(162,677)	-4.66%
School Capital	0	1,241,365	1,241,365	0	1,297,340	1,297,340	0	55,975	55,975	4.51%
Facilities Capital	0	1,933,000	1,933,000	0	1,595,000	1,595,000	0	(338,000)	(338,000)	-17.49%
Select Board Capital	0	623,844	623,844	0	645,621	645,621	0	21,777	21,777	3.49%
Library Capital	0	154,300	154,300	0	201,300	201,300	0	47,000	47,000	30.46%
Human Resources	0	0	0	0	37,704	37,704	0	37,704	37,704	100.00%
Youth	0	90,000	90,000	0	0	0	0	(90,000)	(90,000)	0.00%
NRC Capital	0	335,000	335,000	0	520,000	520,000	0	185,000	185,000	55.22%
Morses Pond	0		0	0	100,000	100,000	0	100,000	100,000	100.00%
Town Clerk	0	0	0	0	37,500	37,500	0	37,500	37,500	
Subtotal - Cash Capital	0	7,865,186	7,865,185	0	7,759,465	7,759,465	0	(105,721)	(105,720)	-1.34%
<i>Debt Service</i>										
Current Inside Levy Debt Service - Issued	0	4,400,000	4,400,000	0	4,962,500	4,962,500	0	562,500	562,500	12.78%
Outside Levy Debt Service - Issued/Unissued		14,916,316	14,916,316	0	16,626,216	16,626,216	0	1,709,900	1,709,900	11.46%
Subtotal - Debt Service	0	19,316,316	19,316,316	0	21,588,716	21,588,716	0	2,272,400	2,272,400	11.76%
CAPITAL & DEBT TOTAL		27,181,502	27,181,501	0	29,348,181	29,348,181	0	2,166,679	2,166,680	7.97%
<u>SPECIAL ITEMS</u>										
<i>Receipts Reserved for Appropriation</i>										
Traffic & Parking Operations	0	999,003	999,003	0	1,034,711	1,034,711	0	35,708	35,708	3.57%
Community Preservation Appropriated	0	740,000	740,000	0	2,065,000	2,065,000	0	1,325,000	1,325,000	179.05%
Free Cash items (2024)	0	1,624,787	1,624,787	0	10,986,538	10,986,538	0	9,361,751	9,361,751	576.18%
Free Cash (2023)	0		0	0	400,000	400,000	0	400,000	400,000	
Property Tax Abatements	0	750,446	750,446	0	750,000	750,000	0	(446)	(446)	-0.06%
State & County Assessments	0	1,394,930	1,394,930	0	1,443,004	1,443,004	0	48,074	48,074	3.45%
SPECIAL ITEMS TOTAL	0	5,509,037	5,509,166	0	16,679,253	16,679,253	0	11,170,087	11,170,087	202.75%
TOTAL USES OF FUNDS			201,889,309			221,707,652			19,818,343	9.82%
TOTAL SOURCES OF FUNDS			201,889,309			221,707,652			19,818,344	9.82%
SURPLUS (DEFICIT)			0			0				