

Town of Enfield
 2021 Preliminary Budget
Study of Potential Budget Revisions and their Impact
 September 2020

Option I: Restore Fifth Position; Enfield Highway Department

Code	Description	2020 Final	2021 Preliminary	Change from P.B.	% Change	Revised Amount	Notes
DA5110.1	Personnel services	\$162,000.00	\$124,000.00	+ \$38,000.00	+ 30.6%	\$162,000.00	
DA5110.14	Overtime	\$3,400.00	\$3,400.00	0.00	+/-0.0%	\$3,400.00	
DA5110.12	Clothing Allowance	\$2,250.00	\$1,800.00	+ \$450.00	+ 25.0%	\$2,250.00	Interpolated
-----	Employee Benefits:						
DA9010.8	State Retirement	\$34,020.00	\$35,000.00	+ \$8,750	+ 25.0%	\$43,750.00	Interpolated
DA9020.8	Medicare	\$3,745.00	\$3,200.00	+ \$600.00	+ 18.8%	\$3,800.00	
DA9030.8	Social Security	\$16,075.00	\$13,500.00	+ \$2,400.00	+ 17.8%	\$15,900.00	
DA9040.8	Workers Comp.	\$27,300.00	\$27,300.00	+ \$6,800.00	+ 24.9%	\$34,100.00	Interpolated
DA9050.8	Unemployment Ins.	\$300.00	\$5,900.00	+ \$1,500.00	+ 25.0%	\$7,400.00	Interpolated
DA9055.8	Disability	\$90.00	\$90.00	\$ 0.00	+/- 0.0%	\$ 90.00	n/c assumed
DA906.81	Medical Insurance	\$70,440.00	\$62,700.00	+ \$15,700.00	+ 25.0%	\$78,400.00	Interpolated
DA9070.8	Drug Tests	\$350.00	\$350.00	\$0.00	+/- 0.0%	\$350.00	n/c assumed
DA9080.8	Paid Family Leave	\$650.00	\$1,300.00	\$325.00	+ 25.0%	\$1,625.00	Interpolated
Total Employee Benefits:		\$152,970.00	\$149,340.00	+ \$36,075.00	-----	\$185,415.00	
Total Personnel Cost: Highway:		\$320,620.00	\$278,540.00	\$74,525.00		\$353,065.00	
Change from 2020 Final Budget:				+ \$32,445.00	+ 10.12%		
Change from 2021 Preliminary Budget:				+ \$74,525.00	+26.76%		
Total Town Tax Levy:		\$1,505,729.64	\$1,499,435.81	+ \$74,525.00		\$1,573,960.81	
Levy Change from 2020 (percent):			- 0.42%			+ 4.53%	+ \$68,231.17
Assessed Value Total:		\$209,353,923.00	\$212,266,263.00			\$212,266,263.00	+1.39%
2020 & 2021 Town Tax Rates:		\$7.19 / thousand	\$7.06 / thousand			\$7.42 /thousand	Up 23 cents

Option II: Restore Fifth Highway Position plus 2% Across-the-Board Raise

Code	Description	2020 Final	2021 Preliminary	Change from P.B.	% Change	Revised Amount	Notes
DA5110.1	Personnel services	\$162,000.00	\$124,000.00	+ \$41,240.00	+ 33.3%	\$165,240.00	
DA5110.14	Overtime	\$3,400.00	\$3,400.00	+ \$70.00	+ 0.2%	\$3,470.00	
DA5110.12	Clothing Allowance	\$2,250.00	\$1,800.00	+ \$450.00	+ 25.0%	\$2,250.00	Interpolated
-----	Employee Benefits:						
DA9010.8	State Retirement	\$34,020.00	\$35,000.00	+ \$9,625	+ 27.5%	\$44,625.00	Interpolated
DA9020.8	Medicare	\$3,745.00	\$3,200.00	+ \$700.00	+ 21.9%	\$3,900.00	
DA9030.8	Social Security	\$16,075.00	\$13,500.00	+ \$2,725.00	+ 20.2%	\$16,225.00	
DA9040.8	Workers Comp.	\$27,300.00	\$27,300.00	+ \$7,500.00	+ 27.5%	\$34,800.00	Interpolated
DA9050.8	Unemployment Ins.	\$300.00	\$5,900.00	+ \$1,650.00	+ 28.0%	\$7,550.00	Interpolated
DA9055.8	Disability	\$90.00	\$90.00	\$ 0.00	+/- 0.0%	\$ 90.00	n/c assumed
DA906.81	Medical Insurance	\$70,440.00	\$62,700.00	+ \$15,700.00	+ 25.0%	\$78,400.00	Interpolated
DA9070.8	Drug Tests	\$350.00	\$350.00	\$0.00	+/- 0.0%	\$350.00	n/c assumed
DA9080.8	Paid Family Leave	\$650.00	\$1,300.00	\$325.00	+ 25.0%	\$1,625.00	Interpolated
	Total Employee Benefits:	\$152,970.00	\$149,340.00	+ \$38,225.00	-----	\$187,565.00	
	Total Personnel Cost: Highway:	\$320,620.00	\$278,540.00	\$79,985.00		\$358,525.00	
	Change from 2020 Final Budget:			+ \$37,905.00	+ 11.82%		
	Change from 2021 Preliminary Budget:			+ \$79,985.00	+28.72%		
	Total Town Tax Levy:	\$1,505,729.64	\$1,499,435.81	+ \$79,985.00		\$1,579,420.81	
	Levy Change from 2020 (percent):		- 0.42%			+ 4.89%	+ \$73,691.17
	Assessed Value Total:	\$209,353,923.00	\$212,266,263.00			\$212,266,263.00	+1.39%
							[from 2020]
	2020 & 2021 Town Tax Rates:	\$7.19 / thousand	\$7.06 / thousand			\$7.44 /thousand	Up 25 cents
	Tax Effect on \$100,000 Parcel:					Up \$ 25.00 from 2020 Budget	
	Tax Effect on \$100,000 Parcel:					Up \$ 38.00 from 2021 Prelim. Budget	

**Option III: Increase Town Clerk’s Salary to \$26,000
[Assuming No Change in other Line Items]**

Code	Description	2020 Final	2021 Preliminary	Change from P.B.	% Change	Revised Amount	Notes
A1410.11	Clerk’s services	\$20,000.00	\$22,000.00	\$4,000.00	+ 18.2%	\$26,000.00	
A1410.12	Deputy Clerk Services	\$7,000.00	\$10,000.00	\$0.00	+/- 0.0%	\$10,000.00	No change
A1410.2	Equipment	\$0.00	\$0.00	\$0.00	+/- 0.0%	\$0.00	No change
A1410.4	Contractual Services	\$2,500.00	\$3,000.00	\$0.00	+/- 0.0%	\$3,000.00	
A1320.1	Tax Coll. Personnel	\$0.00	\$2,000.00	\$0.00	+/- 0.0%	\$2,000.00	No change
A1330.3	Contractual	\$1,891.00	\$1,900.00	\$0.00	+/-0.0%	\$1,900	No change
	Employee Benefits:						
A9020.8	State Retirement	\$19,140.00	\$22,000.00	+ \$1,120	+ 5.1%	\$23,120.00	Interpolated
A9020.8	Medicare	\$2,940.00	\$3,200.00	+ \$60.00	+ 1.9%	\$3,260.00	S.S. Tables
A9030.8	Social Security	\$12,600.00	\$13,500.00	+ \$70.00	+ 0.5%	\$13,570.00	S.S. Tables
A9040.8	Workers Comp.	\$830.00	\$830.00	\$0.00	+/- 0.0%	\$830.00	No change
A9050.8	Unemployment Ins.	\$300.00	\$5,600.00	\$0.00	+/- 0.0%	\$5,600.00	No change
A9055.8	Disability	\$18.00	\$18.00	\$0.00	+/- 0.0%	\$18.00	n/c assumed
A9060.81	Medical Insurance	\$13,120.00	\$13,900.00	\$0.00	+/- 0.0%	\$13,900.00	No change
A9080.8	Paid Family Leave	\$0.00	\$0.00	\$0.00	+/- 0.0%	\$0.00	No change
	Total Employee Benefits:	\$48,948.00	\$59,048.00	\$1,250.00	-----	\$60,298.00	
	Change from 2021 Preliminary Budget:			\$5,250.00	-----		
	Total 2020/2021 Town Tax Levy:	\$1,505,729.64	\$1,499,435.81	+ \$5,250.00		\$1,504,685.81	
	Levy Change from 2020 (percent):		- 0.42%			-0.35%	
	Assessed Value Total:	\$209,353,923.00	\$212,266,263.00			\$212,266,263.00	+1.39%
							[from 2020]
	2020 & 2021 Town Tax Rates:	\$7.19 / thousand	\$7.06 / thousand			\$7.09 /thousand	Down 10 ¢
	Tax Effect on \$100,000 Parcel:						Down \$10.00 from 2020 Budget
	Tax Effect on \$100,000 Parcel:						Up \$3.00 from 2021 Prelim. Budget

Option IV: Combine Option II Highway Dept. Revisions with Option III Town Clerk’s Salary Increase

Code	Description	2020 Final	2021 Preliminary	Change from P.B.	% Change	Revised Amount	Notes
	Total Town Tax Levy: (2020 Final and 2021 Preliminary)	\$1,505,729.64	\$1,499,435.81				
	Add: Option II Increase (Highway):	-----	-----	+ \$79,985.00		\$1,579,420.81	
	Increase from 2020 Final (%):				+ 4.89%		
	Increase from 2021 Prelim. (%):				+ 5.33%		
	Add: Option III Increase (Clerk):			\$5,250.00		\$1,584,670.81	
	Increase from 2020 Final (%):				+ 5.24%		
	Increase from 2021 Prelim. (%):				+ 5.68%		
	Total 2020/2021 Town Tax Levy:	\$1,505,729.64	\$1,499,435.81	+ \$85,235.00		\$1,584,670.81	
	Levy Change from 2020 (percent):		- 0.42%			+5.24%	+ \$78,941.17
	Assessed Value Total:	\$209,353,923.00	\$212,266,263.00			\$212,266,263.00	+1.39%
							[from 2020]
	2020 & 2021 Town Tax Rates:	\$7.19 / thousand	\$7.06 / thousand			\$7.47 /thousand	Up 28 cents
	Tax Effect on \$100,000 Parcel:					Up \$28.00 from 2020 Budget	
	Tax Effect on \$100,000 Parcel:					Up \$41.00 from 2021 Prelim. Budget	

Option V: Potential General Fund Economies

Code	Description	2020 Final	2021 Preliminary	Change from P.B.	% Change	Revised Amount	Notes
A1220.11	Personal Services, Supervisor	\$20,000.00	\$24,000.00	- \$2,000.00	-8.3%	\$22,000.00	10% annual increase
A1220.13	Personnel services, Deputy Supervisor	\$800.00	\$10,000	- \$5,000.00	-50.0%	\$5,000.00	625%increase fr 2020 bgt.
A1220.12	Confid'l Secretary	\$2,000.00	\$2,500.00	- \$500.00	-20.0%	\$2,000.00	Same as 2020
A1620.43	IT/email/web hosting	\$450.00	\$7,000.00	- \$2,000.00	-28.6%	\$5,000.00	
A1620.1	Pers. Serv's, Cleaner	\$2,300.00	\$3,500.00	- \$500.00	-14.3%	\$3,000.00	
A7620.41	Municipal Support; Enfield Valley Grange	\$0.00	\$5,000.00	- \$2,000.00	-40.0%	\$3,000.00	
Total: Potential G.F. Economies:				\$12,000.00			
Total 2020/2021 Town Tax Levy:		\$1,505,729.64	\$1,499,435.81	- \$12,000.00	- 0.83%	\$1,487,435.81	
Add Option II, Option III Increases:				+ \$85,235.00			
Tax Levy: Economies + Increases:						\$1,572,670.81	
Levy Change from 2020 (percent):			- 0.42%			+4.45%	
Assessed Value Total:		\$209,353,923.00	\$212,266,263.00			\$212,266,263.00	+1.39% [from 2020]
2020 & 2021 Town Tax Rates:		\$7.19 / thousand	\$7.06 / thousand			\$7.41 /thousand	Up 22 cents
Tax Effect on \$100,000 Parcel:						Up \$22.00 from 2020 Budget	
Tax Effect on \$100,000 Parcel:						Up \$35.00 from 2021 Prelim. Budget	