



Topsfield Finance Committee Minutes to the Meetings

Meeting was held via
Videoconference
March 22, 2021

Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, §18, and the Governor's March 15, 2020 Order imposing strict limitation on the number of people that may gather in one place, this meeting of the Topsfield Finance Committee was conducted via remote participation to the greatest extent possible. Specific information and the general guidelines for remote participation by members of the public and/or parties with a right and/or requirement to attend this meeting can be found on the Topsfield website, at www.topsfieldma.gov. For this meeting, members of the public who wish to watch or listen to the meeting may do so in the following manner: Video conference information is posted on the website. No in-person attendance of members of the public will be permitted, but every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so despite best efforts, we will post on the Topsfield website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as possible after the meeting.

I. Call to Order

Chair Che Elwell called the meeting to order at 7:00 PM and initiated roll call. Present were Chair Elwell-Y, Karen Dow-Y, Karen Duval-Y, Jon Guido-Y, Mike Hartmann-Y, Eric Menzer-Y and David Larson-Y. Also present were Kevin Harutunian, Town Administrator; Catherine Gabriel, Town Accountant; Lynne Bermudez, Dick Gandt, Boyd Jackson, and Marshall Hook, Select Board; Chief Collins-Brown, Fire Dept.; Gary Wildes, Highway/P&C; Beth Willis, Clerk; and Wendy Hansbury, Sheryl Knutsen, Mark Rizza, Board of Health. Also in attendance were Gretchen Rehak and approximately 17 residents of the Coppermine Rd. neighborhood including Joyce Knarr, Joyce Sullivan, Brandon Smith, Becky Daitch, Tony Roselli, Rhonda Dean, Effie Ypsilantis Tappa and Linda Magalnick. Chairman Elwell noted the meeting is being recorded but not broadcast live. As the meeting took place via videoconference, all votes will be taken by roll call.

II. WARRANT ARTICLE VOTES

ARTICLE TWENTY-FIFTH: COPPERMINE ROAD IMPROVEMENTS

Mr. Harutunian reported that Representative Brad Hill confirmed he is committed to earmarking this road repair for state grant funding in the FY22 budget. We will know around July 1st when the state budget is set. The details of the issue were revisited and extensive discussion ensued on any mechanism for the town to own the road and pave with Chapter 90 funds and the elegant solution of grant assistance from the state. Also

discussed was the unintended negative aspect of setting a precedent for future developments. Mr. Jackson gave his perspective on the issue from the point of view of the town taking responsibility for the situation now and maintain services into the future. Mr. Gandt also gave his perspective on the issue from the point of view of maintain public safety and using Free Cash if the article is passed to repave the road and having the option of using state money in the future for paving. Mr. Wildes noted that were the town to pave this road, it would not meet the standards for an accepted road and Chapter 90 monies cannot be used. Earmarked monies can be accepted and used for repaving even if this road is not an accepted road.

Chair Elwell invited Ms. Knarr to speak to the issue on behalf of the residents of her neighborhood. She revisited the twenty-five year history of the issue and the steps taken for resolution. Although she acknowledged the challenges presented by COVID on the budget, she asked for the town “to do the right thing” for this neighborhood.

Following discussion, it was agreed to request that the Select Board reword the present article to explicitly state that if the town chooses to fund the article, confirmation from Representative Hill has been obtained that this would in no way jeopardize the chances for successful earmarked funds to be available to pay for the paving instead. Mr. Harutunian will contact Representative Hill.

Following the Select Board’s revamping of the article, a Committee vote will be taken at its next meeting either on Wednesday or next Monday.

ARTICLE TWENTY-SIXTH: CREATION OF AN AMBULANCE AND ANY FIRE APPARATUS STABILIZATION FUND

Following discussion and input from Kevin Harutunian with regard to the changes suggested by the Committee to expand the language in the above article to include any fire apparatus needed, and not just the ambulance, as well as input from Ms. Gabriel and Chief Collins-Brown, and upon motion duly made by Mr. Menzer and seconded by Ms. Dow, it was voted to approve positive action on the above article. Mr. Hartmann-N, Mr. Larson-N, Mr. Guido-Y, Mr. Menzer-Y, Ms. Duval-N, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 4-3.

ARTICLE FIFTH: MASCONOMET REGIONAL SCHOOL DISTRICT ASSESSMENT

Following discussion and input from Kevin Harutunian, and upon motion duly made by Ms. Duval and seconded by Mr. Menzer, it was unanimously voted to recommend positive action on the above article in the amount of \$8,476,833 with the removal of Free Cash as a funding source. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

ARTICLE SIXTH: ESSEX NORTH SHORE AGRICLTURAL AND TECHNIAL SCHOOL DISTRICT

Following discussion and upon motion duly made by Ms. Duval and seconded by Ms. Dow, it was unanimously voted to recommend positive action on the above article in the amount of \$419,370.00. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

ARTICLE FOURTEENTH: TOWN HALL GENERATOR

Following discussion and input from Keven Harutunian, and upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted to recommend positive action on the above article in the amount up to \$40,000.00 from Free Cash. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

Ms. Duval left the meeting at 10:33PM

ARTICLE TWENTY-SEVENTH: AMEND MASCONOMET REGIONAL SCHOOL DISTRICT AGREEMENT, ELIMINATION OF LANGUAGE

Following discussion and input from Keven Harutunian, and upon motion duly made by Ms. Dow and seconded by Mr. Larson, it was unanimously voted to recommend positive action on the above article. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

ARTICLE TWENTY-EIGHTH: AMEND MASCONOMET REGIONAL SCHOOL DISTRICT AGREEMENT, SECTION I, THE REGIONAL DISTRICT COMMITTEE

Following discussion and input from Kevin Harutunian, and upon motion duly made by Ms. Dow and seconded by Mr. Larson, it was unanimously voted to recommend positive action on the above article. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

ARTICLE TWENTY-NINTH: AMEND MASCONOMET REGIONAL SCHOOL DISTRICT AGREEMENT, SECTION IV E, APPORTIONMENT OF OPERATING COSTS

Following discussion and input from Kevin Harutunian, and upon motion duly made by Ms. Dow and seconded by Mr. Larson, it was unanimously voted to recommend positive action on the above article. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

ARTICLE THIRTIETH: AMEND MASCONOMET REGIONAL SCHOOL DISTRICT AGREEMENT, SECTION IV F, PAYMENT OF OPERATING COSTS

Following discussion and input from Kevin Harutunian, and upon motion duly made by Ms. Dow and seconded by Mr. Larson, it was unanimously voted to recommend positive action on the above article. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

ARTICLE THIRTY-FIRST: FIVE-YEAR SCHOOL BUS CONTRACT

Upon motion duly made by Mr. Menzer and seconded by Ms. Dow, it was unanimously voted to recommend positive action on the above article. Mr. Hartmann-Y, Mr. LarsonY, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

ARTICLE THIRTY-SECOND: FIVE-YEAR SCHOOL FUND SERVICE MANAGEMENT CONTRACT

Upon motion duly made by Mr. Menzer and seconded by Ms. Dow, it was unanimously voted to recommend positive action on the above article. Mr. Hartmann-Y, Mr. LarsonY, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

ARTICLE THIRTY-THIRD: RECODIFICATION OF GENERAL BYLAWS

Following discussion with input from Kevin Harutunian, the Committee agreed that recommendation is pending.

ARTICLE THIRTY-FOURTH: AMEND ZONING BYAW, ARTICLE XI, GROUNDWATER PROTECTION DISTRICT

Following discussion with input from Kevin Harutunian, the Committee agreed that recommendation is pending.

ARTICLE THIRTY-FIFTH: AMEND ZONING BYALW, ARTICLE II, BUSINESS DISTRICT VILLAGE

Following discussion with input from Kevin Harutunian, the Committee agreed that recommendation is pending.

ARTICLE THIRTY-FIFTH: AMEND ZONING BYALW, ARTICLE II, BUSINESS DISTRICT VILLAGE

Following discussion with input from Kevin Harutunian, the Committee agreed that recommendation is pending.

ARTICLE THIRTY-SIXTH: OLD HIGHWAY GARAGE TRANSFER AND REDEVELOPMENT

Following discussion with input from Kevin Harutunian, the Committee agreed that recommendation is pending.

ARTICLE THIRTY-SEVENTH: OTHER POST EMPLOYMENT BENEFITS ("OPEB" TRUST FUND

Upon motion duly made by Ms. Dow and seconded by Mr. Larson, it was unanimously voted to recommend positive action on the above article in the amount of \$340,000. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

ARTICLE THIRTY-NINTH: PUBLIC WORKS MULTI-PURPOSE TRACTOR

Following discussion with input from Mr. Wildes, and upon motion duly made by Mr. Larson and seconded by Ms. Dow, it was unanimously voted to recommend positive action on the above article in the total amount of \$172,000. Mr. Hartmann-Y, Mr. LarsonY, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

ARTICLE TWELFTH: UNEMPLOYMENT COMPENSATION FUND

Following discussion with input from Kevin Harutunian, and upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted to recommend positive action on the above article in the amount of \$80,000 from Free Cash. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0.

III. Base Budget and Over Guidelines Review

Mr. Elwell began the discussion on the review and vote on the Omnibus (see attached document.)

Board of Health Administrative Assistant

Following discussion and input from Mr. Rizza and Ms. Hansbury, Board of Health, as well as Kevin Harutunian, and upon motion duly made by Mr. Guido and seconded by Mr. Menzer, it was voted to recommend positive action on the above article in the amount of \$2,977.00. Mr. Hartmann-N, Mr. Larson-N, Mr. Guido-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 5-2.

Board of Health Board of Secretary

Following discussion and input from Ms. Knutsen and Ms. Hansbury, Board of Health, and upon motion duly made by Mr. Guido and seconded by Ms. Dow, it was recommended to take no action on the above article in the amount of 1,081.00. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Guido-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Police Wages and Administrative Assistant

Following discussion and input from Chief Hovey, and upon motion duly made by Mr. Menzer and seconded by Mr. Guido, it was unanimously voted to recommend positive outcome on the above article in the amount of \$6,668.000. Mr. Hartmann-Y, Mr. LarsonY, Mr. Guido-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Recreation Department Salary and Wages

Following discussion and input from Kevin Harutunian as well as Mr. Hook, Ms. Rehak, Ms. Bermudez and Mr. Jackson, with information on how this position takes over some duties from the retired P&C Superintendent, and upon motion duly made by Mr. Menzer and seconded by Mr. Guido, it was voted to recommend positive approval of the above

article in the amount of \$31,103.00. Mr. Guido-Y, Mr. Hartmann-N, Mr. Larson-N, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 5-2.

Recreation Department Other Expenses

Following discussion and input from Kevin Harutunian, and upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was voted to recommend positive action of the above article in the adjusted total amount of \$2,000.00. Mr. Guido-Y, Mr. Hartmann-N, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-1.

IV. FinCom Model Review

Mr. Hartmann reviewed the updated FinCom Model in accordance with what was voted in at the last meeting (see attached) Discussion ensued on the possible recalculation of the Masco Net School Spending contribution, an increase of over of \$340K. Also discussed were the current school enrollment numbers.

V. FinCom Letter

Chair Elwell began the discussion on the FinCom letter. He noted that he would include the topics of Masco and recognition of COVID challenges. He will email a draft of the letter to members before next meeting. Discussion ensued on other topics to include.

VI. Dates

Saturday, May 8 - Town Meeting

Location TBD for outdoor event due to COVID-19.

Next Meeting

Wednesday, March 24th is cancelled

Monday, March 29th @ 7:00pm

VII. Adjournment

Upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted to adjourn. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0. Meeting adjourned at 11:25PM.

Respectfully submitted,

Christine Martin Barraford
Recording Secretary

Attachments:

Fincom Budget Model

Omnibus

Minutes APPROVED April 12, 2021

DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROGRESS". IT IS NOT TO BE CONSIDERED AS A RECOMMENDATION OF THE FINANCE COMMITTEE.								
	FIN COM EST. TAX RECAP 2018	FIN COM EST. TAX RECAP 2019	FIN COM EST. TAX RECAP 2020	FIN COM EST. TAX RECAP 2021	FIN COM EST. TAX RECAP 2022	DIFFERENCE PRJ. 2022 +/- 2021 \$ %		Comments Notes
II. AMOUNT TO BE RAISED:								
A. APPROPRIATIONS:								
GENERAL GOVERNMENT	1,426,424	1,485,270	1,648,459	1,664,254	1,706,960	42,706	2.57%	
PUBLIC SAFETY	2,473,539	2,613,676	2,696,952	2,871,188	2,924,738	53,550	1.87%	
EDUCATION: ELEMENTARY SCHOOLS	7,827,171	8,108,071	8,913,230	9,117,902	9,368,645	250,743	2.75%	0
PUBLIC WORKS & FACILITIES	935,637	1,680,330	1,726,163	1,724,420	1,659,650	(64,770)	-3.76%	
HUMAN SERVICES	666,739	263,776	280,180	278,498	285,513	7,015	2.52%	
CULTURE AND RECREATION	893,979	609,774	638,658	665,336	654,732	(10,604)	-1.59%	
DEBT SERVICE	672,875	1,139,566	1,349,146	1,370,828	1,312,063	(58,765)	-4.29%	
OTHER EXPENDITURES (PENSIONS/INSURANCE)	3,962,622	3,934,577	4,156,770	4,249,683	4,298,832	49,149	1.16%	
TOTAL ARTICLE 3RD	18,858,986	19,835,040	21,409,558	21,942,109	22,211,133	269,024	1.23%	
MASCONOMET REGIONAL SCHOOL	7,207,467	7,579,413	7,693,568	7,825,842	8,471,155	645,313	8.25%	
OTHER ATM WARRANT ARTICLES	2,826,529	2,632,492	3,646,596	3,333,633	3,979,661	646,028	19.38%	
STM WARRANT ARTICLES	-	250,962	395,400	19,410	-	(19,410)		
TOTAL: APPROPRIATIONS	28,892,982	30,297,907	33,145,122	33,120,994	34,661,949	1,540,955	4.65%	
B. OTHER AMOUNTS TO BE RAISED:								
1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES						-		
2. DEBT & INTEREST CHARGES NOT IN SCH. B						-		
3. FINAL COURT JUDGMENTS						-		
4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS						-		
5. TOTAL CHERRY SHEET OFFSETS (CS1-ER)	11,144	10,770	10,985	11,043	11,043	-	-	
6. REVENUE DEFICITS						-		
7. OFFSET RECEIPTS DEFICITS (CH.44, S53E)						-		
8. AUTHORIZED DEFERRAL OF TEACHERS' PAY						-		
9. SNOW AND ICE DEFICIT (CH.44, S31D)					100,000	100,000		
10. OTHER		-			-	-		
TOTAL: LINES 1 - 10	11,144	10,770	10,985	11,043	111,043	100,000	9	
C. STATE AND COUNTY ASSESSMENTS	294,285	300,530	209,214	201,552	201,552	-	-	
D. ALLOWANCE FOR ABATEM'TS & EXEMP'S (OVERLAY)	175,000	140,000	140,000	140,000	140,000	-	-	
E. TOTAL AMOUNT TO BE RAISED:	29,373,411	30,749,207	33,505,321	33,473,589	35,114,544	1,640,955	4.90%	
III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES:								
A. ESTIMATED STATE RECEIPTS	1,887,064	1,927,465	1,971,166	2,019,051	2,019,051	-	-	
A1. OVERLAY SURPLUS FOR ALLOWANCE FOR ABATEMENT				100,000	75,000	(25,000)		
B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A)	1,505,500	1,600,000	1,600,000	1,650,000	1,650,000	-	-	
B3. ENTERPRISE FUNDS (SCHEDULE A-2)	1,504,522	1,801,901	2,091,364	2,372,426	2,562,872	190,446	0	
B4. REVOLVING FUNDS (SCHEDULE A-3)		-				-		
C1. FREE CASH FOR PARTICULAR PURPOSE	733,194	663,250	1,167,500	758,000	943,500	185,500	0	
C2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE	131,004	326,968	685,626	79,484	297,138	217,654	0	
D1. FREE CASH TO REDUCE TAX LEVY	\$176,419	\$478,683	\$500,000	\$260,000	\$0	-\$260,000		
E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURCE	5,937,703	6,798,267	8,015,656	7,238,961	7,547,561	308,600	4.26%	
SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS								
TOTAL AMOUNT TO BE RAISED	29,373,411	30,749,207	33,505,321	33,473,589	35,114,544	1,640,955	4.90%	
TOTAL ESTIMATED RECEIPTS AND REVENUE:	5,937,703	6,798,267	8,015,656	7,238,961	7,547,561	308,600	4.26%	
TOTAL TAX LEVY:	23,435,708	23,950,940	25,489,665	26,234,629	27,566,983	1,332,355	5.08%	
MAXIMUM ALLOWABLE LEVY:	23,524,851	24,035,528	25,785,184	26,385,644	27,045,597	659,953	2.50%	
EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY	(89,144)	(84,587)	(295,518)	(151,016)	521,386			OVER/(UND ER)
TOTAL VALUATION:	1,362,278,394	1,408,588,756	1,443,019,087	1,463,800,844	1,493,076,861		-	
TAX RATE:	17.20	17.00	17.66	17.92	18.46		-	
Memorandum: Current certified Free Cash:	\$1,611,613	\$2,266,933	\$2,564,754	\$2,046,950	\$2,618,095			
Minimum Free Cash Position:	\$702,000	\$1,125,000	\$897,254	\$1,026,950	\$1,674,595			
Free Cash expended above	\$909,613	\$1,141,933	\$1,667,500	\$1,018,000	\$943,500			
Net available Free Cash :	\$0	\$0	\$0	\$0	\$0			
NOTES: Budget comparisons adjusted to compensate for excluded or new line items FY vs FY budget categories.								
Masco								

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

	FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE	
GENERAL GOVERNMENT																		
MODERATOR																		
114	11401	51110	STIPEND	MODERATOR	-	-	-	-	50.00	-	50.00	0.00%	50.00	50.00				
				MODERATOR SALARY & WAGES:	-	-	-	-	50.00	-	50.00	0.00%	50.00	50.00				
TOTAL MODERATOR:					-	-	-	-	50.00	-	50.00	0.00%	50.00	50.00				
SELECT BOARD DEPARTMENT																		
122	12201	51110	STIPEND	SEL SAL SELECT BOARD	-	-	-	-	5.00	-	5.00	0.00%	5.00	5.00				
122	12201	51112	SALARY	SEL SAL TOWN ADMINISTRATOR	124,641.02	127,868.15	130,049.91	121,940.95	133,980.00	60,573.29	133,980.00	2,680.00	136,660.00	136,660.00	Contractual - Town Administrator dated 12/9/19 - 6/30/22 Personnel By-Laws - FY22 Grade 7 / Step 8			
122	12201	51120	SALARY	SEL SAL PURCHASING & DEVELOPMENT	-	-	66,393.60	70,065.24	71,828.00	32,404.80	71,828.00	1,440.00	73,268.00	73,268.00				
122	12201	51490	SALARY	SEL SAL LONGEVITY	-	-	750.00	750.00	750.00	750.00	750.00	0.00%	750.00	750.00				
122	12201	51960	SALARY	SEL CAR ALLOWANCE	4,200.00	4,200.00	4,200.00	1,750.00	3,000.00	1,500.00	3,000.00	0.00%	3,000.00	3,000.00				
122	12201	51990	SALARY	SEL SAL SEVERANCE	-	-	86,700.00	-	-	-	-	-	-	-				
					128,841.02	132,068.15	288,093.51	194,506.19	209,563.00	95,228.09	209,563.00	4,120.00	213,683.00	213,683.00	1.97%	213,683.00	213,683.00	
122	12202	51130	WAGES	SEL WAGE TA EXEC SECRETARY	60,523.74	63,560.42	-	-	68,332.00	30,812.82	68,332.00	1,374.00	69,706.00	69,706.00	Personnel By-Laws - FY22 Grade 6 / Step 11 Personnel By-Laws - FY22 G3 / S11: REQUESTING ADD'L \$1,081			
122	12202	51140	WAGES	SEL WAGE EXEC ASST	50,019.58	52,411.19	63,172.03	66,955.14	68,332.00	30,812.82	68,332.00	1,374.00	69,706.00	69,706.00				
122	12202	51143	WAGES	SEL WAGE MINUTES SECRETARY	-	-	1,055.30	3,027.08	2,120.00	1,735.54	2,120.00	42.00	2,162.00	2,162.00				
122	12202	51912	WAGES	SEL WAGE WEBSITE STIPEND	-	-	428.18	-	-	-	-	-	-	-				
122	12202	51310	WAGES	SEL WAGE OVERTIME	353.68	-	-	-	-	-	-	-	-	-				
122	12202	51490	WAGES	SEL WAGE LONGEVITY	750.00	750.00	-	-	-	-	-	-	-	-				
					111,647.00	116,721.61	64,655.51	69,982.22	70,452.00	32,548.36	70,452.00	1,416.00	71,868.00	71,868.00	2.01%	71,868.00	71,868.00	
SELECT BOARD SALARY & WAGES:					240,488.02	248,789.76	352,749.02	264,488.41	280,015.00	127,776.45	280,015.00	5,536.00	285,551.00	285,551.00	1.98%	285,551.00	285,551.00	
122	12205	53200	EXPENSE	SEL TRAVEL/TRAINING/CONF	2,131.55	5,189.64	5,185.60	1,412.79	5,130.00	50.00	5,130.00	-	5,130.00	5,130.00	Re-align of accounts; net = 0			
122	12205	53400	EXPENSE	SEL TELE / COMMUNICATIONS	23,578.65	560.89	-	-	-	-	-	-	-	-				
122	12205	53422	EXPENSE	SEL ANNUL WAR/TWN RPT	4,328.73	2,734.15	3,016.34	3,068.85	4,721.00	94.85	4,721.00	(1,000.00)	3,721.00	3,721.00				
122	12205	53430	EXPENSE	SEL POSTAGE	720.71	439.59	141.05	647.14	710.00	267.44	710.00	-	710.00	710.00				
122	12205	53450	EXPENSE	SEL ADVERTISING	4,405.90	990.25	410.81	1,835.26	1,000.00	-	1,000.00	-	1,000.00	1,000.00				
122	12205	55800	EXPENSE	SEL MISCELLANEOUS EXPENSE	-</													

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	
					EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
ACCOUNTING DEPARTMENT																					
135	13501	51120	SALARY	ACT SAL TOWN ACCOUNTANT	89,587.28	93,891.20	98,404.80	103,919.68	106,363.00	48,087.36	106,363.00	2,130.00	108,493.00	2.00%	108,493.00	108,493.00	Personnel By-Laws - FY22 Grade 10 / Step 8				
135	13501	51490	SALARY	ACT LONGEVITY	-																
					89,587.28	93,891.20	98,404.80	103,919.68	106,363.00	48,087.36	106,363.00	2,130.00	108,493.00	2.00%	108,493.00	108,493.00					
135	13502	51140	WAGES	ACT WAGE ASST TWN ACCT	43,931.40	39,832.94	47,640.21	50,940.30	52,094.00	23,501.34	52,094.00	1,062.00	53,156.00	2.04%	53,156.00	53,156.00	Personnel By-Laws - FY22 G6 / S7 - REQUESTING ADD'L \$9,397				
135	13502	51310	WAGES	ACT WAGE OVERTIME									-								
135	13502	51493	WAGES	ACT ADDL VACA ACCRL PAY									-								
					43,931.40	39,832.94	47,640.21	50,940.30	52,094.00	23,501.34	52,094.00	1,062.00	53,156.00	2.04%	53,156.00	53,156.00					
ACCOUNTING SALARY & WAGES:					133,518.68	133,724.14	146,045.01	154,859.98	158,457.00	71,588.70	158,457.00	3,192.00	161,649.00	2.01%	161,649.00	161,649.00					
135	13505	53140	EXPENSE	ACT COMPUTER/PRINTER EXP			846.75	1,053.99	500.00	732.95	500.00		500.00	0.00%	500.00	500.00	REQUESTING ADD'L \$10,000				
135	13505	53140	EXPENSE	ACT AUDIT SRVS	20,700.00	22,800.00	24,900.00	23,490.00	27,000.00	976.00	27,000.00		27,000.00	0.00%	27,000.00	27,000.00					
135	13505	53200	EXPENSE	ACT MTG/CONF/LICENSES	598.00	1,068.00	713.00	960.00	1,130.00		1,130.00		1,130.00	0.00%	1,130.00	1,130.00					
135	13505	53430	EXPENSE	ACT POSTAGE	-	50.00	-		50.00		50.00		50.00	0.00%	50.00	50.00					
135	13505	53800	EXPENSE	ACT PROFESSIONAL SRVS		-	-						-								
135	13505	54200	EXPENSE	ACT OFFICE SUPPLIES	1,856.19	1,297.17	1,291.32	1,451.69	500.00	384.26	500.00		500.00	0.00%	500.00	500.00					
135	13505	57100	EXPENSE	ACT TRAVEL EXPENSES	2,146.17	2,124.18	2,074.46	1,017.78	2,626.00		2,626.00		2,626.00	0.00%	2,626.00	2,626.00					
135	13505	57300	EXPENSE	ACT DUES, PUBL & MMBRSHPS	190.00	190.00	145.00	145.00	220.00	145.00	220.00		220.00	0.00%	220.00	220.00					
135	13505	58700	EXPENSE	ACT OFC FURNITURE & EQUIPMENT		-	-						-								
					25,490.36	27,529.35	29,970.53	28,118.46	32,026.00	2,238.21	32,026.00	-	32,026.00	0.00%	32,026.00	32,026.00					
TOTAL ACCOUNTING DEPARTMENT:					159,009.04	161,253.49	176,015.54	182,978.44	190,483.00	73,826.91	190,483.00	3,192.00	193,675.00	1.68%	193,675.00	193,675.00					
ASSESSOR'S DEPARTMENT																					
141	14101	51110	SALARY	ASR SAL ASSESSORS	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	2,250.00	4,500.00		4,500.00	0.00%	4,500.00	4,500.00	Personnel By-Laws - FY22 Grade 9 / Step 6				
141	14101	51120	SALARY	ASR SAL PRINC. ASSESSOR	74,469.68	78,000.00	81,744.00	86,334.24	88,365.00	39,950.08	88,365.00	1,774.00	90,139.00	2.01%	90,139.00	90,139.00					
141	14101	51490	SALARY	ASR LONGEVITY	-		-						-								
					78,969.68	82,500.00	86,244.00	90,834.24	92,865.00	42,200.08	92,865.00	1,774.00	94,639.00	1.91%	94,639.00	94,639.00					
141	14102	51130	WAGES	ASR WAGE ASST ASSESSOR	42,278.06	44,854.38	46,556.10	49,539.60	50,691.00	22,868.55	50,691.00	1,027.00	51,718.00	2.03%	51,718.00	51,718.00	Personnel By-Laws - FY22 Grade 6 / Step 6				
141	14102	51310	WAGES	ASR OVERTIME - ASST ASR	-	-	-						-								
141	14102	51493	WAGES	ASR ADDL VACA ACCRL PAY									-								
					42,278.06	44,854.38	46,556.10	49,539.60	50,691.00	22,868.55	50,691.00	1,027.00	51,718.00	2.03%	51,718.00	51,718.00					
ASSESSOR SALARY & WAGES:					121,247.74	127,354.38	132,800.10	140,373.84	143,556.00	65,068.63	143,556.00	2,801.00	146,357.00	1.95%	146,357.00	146,357.00					
141	14105	53050	EXPENSE	ASR PROF SRVS - CYCLICLE REINSPECTIONS				10,250.00	10,000.00		10,000.00		10,000.00	0.00%	10,000.00	10,000.00	REQUESTING ADD'L \$5,000 MOVED FROM TWN-COMPUTER CONTRACT; Budget Impact=0				
141	14105	53052	EXPENSE	ASR PROF SRVS - ATB / CONSULTING	18,833.33	17,966.66	15,185.84	11,250.00	19,200.00	9,550.00	19,200.00	7,600.00	19,200.00	0.00%	19,200.00	19,200.00					
141	14105	53054	EXPENSE	ASR PROF SRVS - PATRIOT PROPERTIES									7,600.00		7,600.00	7,600.00					
141	14105	53060	EXPENSE	ASR DEEDS	75.00	-		-	-		-		-		-	-					
141	14105	53070	EXPENSE	ASR MAP UPDATING	3,500.00	6,400.00	3,500.00	4,300.00	3,650.00	1,825.00	3,650.00		3,650.00	0.00%	3,650.00	3,650.00					
141	14105	53200	EXPENSE	ASR MTG/CONF/LICENSES	2,760.35	1,262.40	2,035.00	724.00	3,200.00	735.00	3,200.00		3,200.00	0.00%	3,200.00	3,200.00					
141	14105	53400	EXPENSE	ASR PHONE/COMMUNICATION						182.60		650.00	650.00	0.00%	650.00	650.00					
141	14105	53430	EXPENSE	ASR POSTAGE	1,000.00	1,500.00	875.75	898.18	1,600.00	327.50	1,600.00		1,600.00	0.00%	1,600.00	1,600.00					
141	14105	53450	EXPENSE	ASR ADVERTISING	-				650.00		650.00	(650.00)	-	-100.00%	-	-					
141	14105	54200	EXPENSE	ASR OFFICE SUPPLIES	1,404.67	856.00	1,962.43	1,421.19	1,000.00		1,000.00		1,000.00	0.00%	1,000.00	1,000.00					
141	14105	55800	EXPENSE	ASR PUBLICATIONS	1,332.15	1,462.15	1,511.15	1,556.15	1,542.00	354.00	1,542.00		1,542.00	0.00%	1,542.00	1,542.00					
141	14105	57100	EXPENSE	ASR TRAVEL EXPENSES	1,480.98	1,885.84	1,797.79	425.66	1,600.00		1,600.00		1,600.00	0.00%	1,600.00	1,600.00					
141	14105	57300	EXPENSE	ASR DUES, PUBL & MMBRSHPS	600.00	705.00	705.00	715.00	1,253.00	720.00	1,253.00		1,253.00	0.00%	1,253.00	1,253.00					
141	14105	58510	EXPENSE	ASR OFC EQUIP & FURNITURE									-								
					12,153.15	14,071.39	12,387.12	21,290.18	43,695.00	13,694.10	43,695.00	7,600.00	51,295.00	17.39%	51,295.00	51,295.00					
TOTAL ASSESSOR DEPARTMENT:					133,400.89	141,425.77	145,187.22	161,664.02	187,251.00	77,752.73	187,251.00	10,401.00	197,652.00	5.55%	197,652.00	197,652.00					
TREASURER / COLLECTOR DEPARTMENT																					
145	14501	51120	SALARY	TRS SAL TRS/COLL	92,128.50	96,471.00	101,108.80	105,224.44	106,363.00	47,985.48	106,363.00	2,130.00	108,493.00	2.00%	108,493.00	108,493.00	Personnel By-Laws - FY22 Grade 10 / Step 8				
145	14501	51490	SALARY	TRS LONGEVITY	1,000.00	1,000.00	1,000.00	1,000.00					-								
					93,128.50	97,471.00	102,108.80	106,224.44	106,363.00	47,985.48	106,363.00	2,130.00	108,493.00	2.00%	108,493.00	108,493.00					
145	14502	51130	WAGES	TRS WAGE ASST TRS/COL	42,703.66	44,766.00	46,918.31	49,567.40	50,691.00	22,868.55	50,691.00	1,028.00	51,719.00	2.03%	51,719.00	51,719.00	Personnel By-Laws - FY22 Grade 6 / Step 6				
145	14502	51140	WAGES	TRS WAGE PAYROLL COORDINATOR	44,142.37	51,396.00	53,846.01	55,724.64	58,226.00	26,200.62	58,226.00	1,186.00	59,412.00	2.04%	59,412.00	59,412.00	Personnel By-Laws - FY22 Grade 6 / Step 7				
145	14502	51490	WAGES	TRS WAGE LONGEVITY			750.00	750.00	750.00		750.00	(750.00)	-	-100.00%	-	-					
145	14502	51493	WAGES	TRS ADDL VACA ACCRUAL PAY									-								
					86,846.03	96,162.00	101,514.32	106,042.04	109,667.00	49,069.17	109,667.00	1,464.00	111,131.00	1.33%	111,131.00	111,131.00					
TREASURER / COLLECTOR SALARY & WAGES:					179,974.53	193,633.00	203,623.12	212,266.48	216,030.00	97,054.65	216,030.00	3,594.00	219,624.00	1.66%	219,624.00	219,624.00					

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22		
					EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
145	14505	53010	EXPENSE	TRS TAX TITLE LEGAL SRVS	3,923.24	3,456.26	13,590.50	6,321.00	10,899.00	687.39	10,899.00		10,899.00	0.00%	10,899.00	10,899.00					
145	14505	53045	EXPENSE	TRS COMPUTER / PRINTER				399.99													
145	14505	53141	EXPENSE	TRS GASB 45	-	7,000.00	-	-	-		-		-		-	-					
145	14505	53430	EXPENSE	TRS POSTAGE	12,426.15	13,083.92	11,703.08	13,824.06	17,213.00	7,716.77	17,213.00		17,213.00	0.00%	17,213.00	17,213.00					
145	14505	53800	EXPENSE	TRS DEPUTY COLLECTOR FEES	7,979.00	9,345.00	9,621.50	8,787.00	10,460.00	2,754.00	10,460.00		10,460.00	0.00%	10,460.00	10,460.00					
145	14505	53801	EXPENSE	TRS CONTRACTED SRVS	2,941.95	2,607.86	2,011.70	2,033.55	3,025.00	1,010.03	3,025.00		3,025.00	0.00%	3,025.00	3,025.00					
145	14505	54200	EXPENSE	TRS OFFICE SUPPLIES	3,300.29	3,147.82	1,426.41	2,384.47	2,775.00	490.91	2,775.00		2,775.00	0.00%	2,775.00	2,775.00					
145	14505	54210	EXPENSE	TRS FORMS	1,641.38	3,066.28	4,237.92	3,276.62	3,450.00	391.50	3,450.00		3,450.00	0.00%	3,450.00	3,450.00					
145	14505	57100	EXPENSE	TRS TRAVEL EXPENSES	1,524.08	1,692.50	1,510.74	1,852.54	1,965.00	40.00	1,965.00		1,965.00	0.00%	1,965.00	1,965.00					
145	14505	57300	EXPENSE	TRS DUES, PUBL & MMBRSHPS	322.12	371.86	505.64	330.00	340.00	300.00	340.00		340.00	0.00%	340.00	340.00					
145	14505	57600	EXPENSE	TRS IRS FEES & PENALTIES						8,187.96											
145	14505	57800	EXPENSE	TRS ABATEMENT INTEREST EXP	-	-	-	-	881.00		881.00		881.00	0.00%	881.00	881.00					
145	14505	57810	EXPENSE	TRS BANK CHARGES	535.64	335.67	256.00	1,021.77	1,060.00	414.38	1,060.00		1,060.00	0.00%	1,060.00	1,060.00					
TREASURER / COLLECTOR EXPENSES:					34,593.85	44,107.17	44,863.49	40,231.00	52,068.00	21,992.94	52,068.00	-	52,068.00	0.00%	52,068.00	52,068.00					
TOTAL TREASURER / COLLECTOR:					214,568.38	237,740.17	248,486.61	252,497.48	268,098.00	119,047.59	268,098.00	3,594.00	271,692.00	1.34%	271,692.00	271,692.00					
TOWN HALL EXPENSE																					
150	15005	52100	EXPENSE	TWN ELECTRICITY	9,419.68	1,968.91	26,574.71	26,106.89	20,000.00	18,129.55	20,000.00		20,000.00	0.00%	20,000.00	20,000.00					
150	15005	52150	EXPENSE	TWN GAS	8,512.59	5,741.93	3,791.70	3,325.91	3,000.00	278.21	3,000.00		3,000.00	0.00%	3,000.00	3,000.00					
150	15005	52222	EXPENSE	TWN UTILITIES - TEMP TOWN HALL	3,940.42	19,583.57	4,119.94	-	-		-		-		-	-					
150	15005	52300	EXPENSE	TWN WATER	534.65	87.10	569.86	588.78	750.00	119.70	750.00		750.00	0.00%	750.00	750.00					
150	15005	52400	EXPENSE	TWN REPAIRS & MAINTENANCE	18,																

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

	FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
	EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% <i>Change</i>	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDEE BY	FCM VOTE
PEG/CABLE ADVISORY																	
157	15702	51140	WAGES	PEG PART TIME WAGES	-	-			-								
157	15702	51491	WAGES	STIPEND - WEBSITE ENHANCEMENTS		4,999.92	5,000.00	2,499.96	5,000.00		5,000.00	5,000.00					
PEG/CABLE ADVISORY SALARY & WAGES:					-	-	5,000.00	2,499.96	5,000.00	0.00%	5,000.00	5,000.00	Dept supported by offset from PEG Cable Res'd for APPROP				
157	15705	52510	EXPENSE	PEG SYSTEM MAINT - "CASTUS" live stream	-	-			3,500.00	3,500.00	3,500.00	3,500.00	Re-align of accounts; net = 0				
157	15705	53030	EXPENSE	PEG LEGAL SERVICES		5,197.50	1,000.00	(1,000.00)	-	-	-	-	Re-align of accounts; net = 0				
157	15705	53042	EXPENSE	PEG WEBSITE SOFTWARE/LICENSES	125.00				-	-	-	-					
157	15705	53050	EXPENSE	PEG PROF SRVS - BOXFORD CABLE ACCESS		37,000.00	42,500.00	3,391.70	40,000.00		40,000.00	40,000.00	Re-align of accounts; net = 0				
157	15705	53052	EXPENSE	PEG PROF SRVS-CIVC PLUS					3,250.00	3,250.00	3,250.00	3,250.00	MOVED FROM TWN-COMPUTER CONTRACT; Budget Impact=0				
157	15705	53430	EXPENSE	PEG POSTAGE	-	-			-	-	-	-					
157	15705	54000	EXPENSE	PEG SUPPLIES	-	-			-	-	-	-					
157	15705	57000	EXPENSE	PEG OTHER WEB & CABLE EXPENSES	67.38	400.00	500.00	400.00	3,100.00	520.00%	3,100.00	3,100.00	MOVED FROM TWN-TELE/COMM; Budget Impact=0 (VERIZON FIOS)				
PEG/CABLE ADVISORY EXPENSES:					192.38	42,093.19	44,000.00	3,791.70	44,000.00	13.30%	49,850.00	49,850.00					
TOTAL PEG/CABLE ADVISORY:					192.38	42,093.19	49,000.00	2,499.96	54,850.00	26.85%	54,850.00	54,850.00					
TOWN CLERK DEPARTMENT																	
161	16101	51110	SALARY	CLK SAL TOWN CLERK	66,707.23	61,925.42	75,461.00	34,116.16	75,461.00	1.99%	76,964.00	76,964.00	Personnel By-Laws - FY22 Grade 8 / Step 5				
						-			-		-	-					
					66,707.23	61,925.42	75,461.00	34,116.16	75,461.00	1.99%	76,964.00	76,964.00					
161	16102	51140	WAGES	CLK WAGES CLERICAL	17,261.09	21,137.93	24,865.00	12,044.24	24,865.00	2.26%	25,428.00	25,428.00	Personnel By-Laws - FY22 Grade 5 / Step 6 (19 hours)				
161	16102	51141	WAGES	CLK ADD'L WAGES CLERICAL		2,905.64	-		-		-	-					
161	16102		WAGES	CLK WAGES TEMPORARY HELP		-			-		-	-					
161	16102	51310	WAGES	CLK OVERTIME	620.83	-			-		-	-					
161	16102	51820	WAGES	CLK REGISTRARS	1,000.00	1,000.00	1,000.00	400.00	1,000.00	0.00%	1,000.00	1,000.00					
161	16102	51825	WAGES	CLK CONSTABLE	300.00	300.00	300.00	150.00	300.00	0.00%	300.00	300.00					
161	16102	51870	WAGES	CLK ELECTION WORKERS	2,596.50	958.50	4,569.00	3,621.25	4,569.00	-64.98%	1,600.00	1,600.00	Represents 1 local election & change in min wage to \$13.50				
					21,778.42	23,396.43	30,734.00	16,215.49	30,734.00	-62.72%	28,328.00	28,328.00					
TOWN CLERK SALARY & WAGES:					88,485.65	85,321.85	106,195.00	50,331.65	106,195.00	-0.85%	105,292.00	105,292.00					
161	16105	52700	EXPENSE	CLK BUILDING RENTAL	-	-	450.00		450.00	-66.67%	150.00</						

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

				FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	
				EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
175	17501	51110	WAGES	PBD SAL PLANNING BOARD	-	-	-	-	5.00	-	5.00		5.00	0.00%	5.00	5.00				
175	17501	51121	WAGES	PBD SAL STORM WAT COORD	5,202.00	-	-	-					-							
PLANNING BOARD SALARY & WAGES				5,202.00	-	-	-	5.00	-	5.00	-	5.00	0.00%	5.00	5.00					
175	17505	52800	EXPENSE	PBD DEFICIT IN 53G ACCOUNT	-	-	278.24	-					-		-	-				
175	17505	53430	EXPENSE	PBD POSTAGE	-	-	5.00	9.00	370.00	5.50	370.00	(250.00)	120.00	-67.57%	120.00	120.00	Re-align of accounts; net = 0			
175	17505	53450	EXPENSE	PBD ADVERTISING	700.36	956.52	2,272.00	101.42	1,030.00		1,030.00	384.00	1,414.00	37.28%	1,414.00	1,414.00	Re-align of accounts; net = 0			
175	17505	54200	EXPENSE	PBD OFFICE SUPPLIES	135.00	33.67	407.88	-	257.00	141.24	257.00		257.00	0.00%	257.00	257.00				
175	17505	55800	EXPENSE	PBD PUBLICATIONS	-	-	-	-	84.00		84.00	(84.00)	-	-100.00%	-	-	Re-align of accounts; net = 0			
175	17505	57100	EXPENSE	PBD TRAVEL EXPENSES	-	-	-	-	50.00		50.00	(50.00)	-	-100.00%	-	-	Re-align of accounts; net = 0			
175	17505	58510	EXPENSE	PBD OFC EQUIP & FURNITURE	-	-	-	-					-		-	-				
PLANNING BOARD EXPENSES:				835.36	990.19	2,963.12	110.42	1,791.00	146.74	1,791.00	-	1,791.00	0.00%	1,791.00	1,791.00					
TOTAL PLANNING BOARD:				6,037.36	990.19	2,963.12	110.42	1,796.00	146.74	1,796.00	-	1,796.00	0.00%	1,796.00	1,796.00					
ZONING BOARD																				
176	17605	53430	EXPENSE	ZBD POSTAGE	-	-	-	4.00	76.00		76.00		76.00	0.00%	76.00	76.00				
176	17605	53450	EXPENSE	ZBD ADVERTISING	-	-	739.13	64.06	489.00		489.00	77.00	566.00	15.75%	566.00	566.00				
176	17605	54200	EXPENSE	ZBD OFFICE SUPPLIES	-	553.68	-	146.26	103.00	130.24	103.00		103.00	0.00%	103.00	103.00				
176	17605	57300	EXPENSE	ZBD DUES, PUBL & MMBRSHPs	-	-	-	-	77.00		77.00	(77.00)	-	-100.00%	-	-				
ZONING BOARD EXPENSES:				-	553.68	739.13	214.32	745.00	130.24	745.00	-	745.00	0.00%	745.00	745.00					
TOTAL ZONING BOARD				-	553.68	739.13	214.32	745.00	130.24	745.00	-	745.00	0.00%	745.00	745.00					
TOTAL GENERAL GOVERNMENT				1,217,479.73	1,281,989.22	1,495,517.89	1,418,553.55	1,664,254.00	651,595.24	1,664,254.00	7,343.00	1,671,597.00	0.44%	1,671,597.00	1,671,597.00					
PUBLIC SAFETY																				
POLICE DEPARTMENT																				
210	21001	51120	SALARY	POL SAL POLICE CHIEF	115,315.00	125,000.20	127,500.00	129,243.85	125,250.00	56,626.43	125,250.00	2,505.00	127,755.00	2.00%	127,755.00	127,755.00	Contractual - Police Chief dated 4/30/20 - 6/30/23			
210	21001	51121	SALARY	POL CHIEF, RET	-	1,669.87	-	-					-		-	-				
210	21001	51122	WAGES	POL WAGE CAPTAIN	-	-	-	111,069.52	117,300.00	53,032.15	117,300.00	2,345.00	119,645.00	2.00%	119,645.00	119,645.00	Contractual - Police Captain dated 7/1/19 - 6/30/22			
210	21001	51490	SALARY	POL LONGEVITY	-	650.00	650.00	650.00	1,750.00		1,750.00		1,750.00	0.00%	1,750.00	1,750.00				
				115,315.00	127,320.07	128,150.00	240,963.37	244,300.00	109,658.58	244,300.00	4,850.00	249,150.00	1.99%	249,150.00	249,150.00					
210	21002	51125	WAGES	POL WAGE CAPTAIN	-	-	-	-					-		-	-	CONTRACTUAL; BASED ON ACTUALS			
210	21002	51130	WAGES	POL WAGE REGULAR OFCR	663,214.31	690,659.76	738,967.25	731,440.80	795,400.00	260,042.77	795,400.00	5,477.00	800,877.00	0.69%	800,877.00	800,877.00				
210	21002	51132	WAGES	POL WAGE DISPATCHERS (F/T)	-	-	-	-					-		-	-				
210	21002	51142	WAGES	POL WAGE DISPATCHERS (P/T)	-	-	-	-					-		-	-				
210	21002	51135	WAGES	POL WAGE POL ADMIN ASST	50,159.90	51,624.80	55,281.56	59,317.99	58,243.00	26,271.04	58,243.00	1,197.00	59,440.00	2.06%	59,440.00	59,440.00	Personnel By-Laws - FY22 G6 / 59 - REQUESTING ADD'L \$6,668			
210	21002	51140	WAGES	POL WAGE CLERICAL	12,300.04	12,309.38	14,367.66	12,122.00	14,723.00		14,723.00	(14,723.00)	-	-100.00%	-	-				
210	21002	51150	WAGES	POL WAGE RESERVES	61,199.69	61,764.02	84,867.87	39,803.50	52,466.00	40,208.66	52,466.00	14,658.00	67,124.00	27.94%	67,124.00	67,124.00	The Police Department wages section represents several line item changes as an attempt to budget based on actual numbers. Please note that the bottom line shows a reduction in the overall cost of Police - Wages.			
210	21002	51152	WAGES	POL WAGE RESERVES-HOLIDAYS	1,103.93	175.44	720.84	87.72		175.44			-		-	-				
210	21002	51160	WAGES	POL WAGE PRISONER WATCH ATTENDANT	1,357.84	2,630.84	2,853.76	2,880.85	6,120.00	772.80	6,120.00	5,399.00	11,519.00	88.22%	11,519.00	6,519.00				
210	21002	51310	WAGES	POL WAGE OT REG POL	242,958.16	259,927.53	236,201.68	105,419.78	140,000.00	52,418.22	140,000.00	12,294.00	152,294.00	8.78%	152,294.00	152,294.00				
210	21002	51312	WAGES	POL WAGE OT DISPATCHERS	-	-	-	-					-		-	-				
210	21002	51313	WAGES	POL WAGE OT RESERVES	-	-	-	-					-		-	-				
210	21002	51316	WAGES	POL WAGE OT HOLIDAY	-	-	-	-					-		-	-				
210	21002	51401	WAGES	POL WAGE INJURY PAY	85,828.27	167.32	-	-					-		-	-				
210	21002	51410	WAGES	POL WAGE NITE DIFF REG POL	36,854.06	39,075.29	41,377.33	36,064.30	49,921.00	13,629.94	49,921.00	(10,699.00)	39,222.00	-21.43%	39,222.00	39,222.00				
210	21002	51412	WAGES	POL WAGE NITE DIFF RESERVES	3,435.33	2,564.95	4,243.85	1,607.60	4,270.00	2,256.85	4,270.00	1,129.00	5,399.00	26.44%	5,399.00	5,399.00				
210	21002	51413	WAGES																	

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

				FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
				EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
210	21005	52450	EXPENSE	POL MAINT-VEH	13,245.87	6,569.82	9,056.76	14,192.63	14,500.00	3,932.35	14,500.00	(1,380.00)	13,120.00	-9.52%	13,120.00	13,120.00				
210	21005	52500	EXPENSE	POL MAINT-OFC EQUIP	-	2,027.20	838.95	1,601.25	2,060.00		2,060.00	(2,060.00)	-	-100.00%	-	-				
210	21005	52520	EXPENSE	POL MAINT-RADIO	998.50	1,778.00	455.00	908.04	1,800.00	327.92	1,800.00	(1,800.00)	-	-100.00%	-	-				
210	21005	52530	EXPENSE	POL MAINT-BREATHILIZAER	89.50	-	816.00	-	1,000.00	626.50	1,000.00	(1,000.00)	-	-100.00%	-	-				
210	21005	53000	EXPENSE	HWY MED EXAM/DRUG TESTING	200.00	-	4,146.00	-	-	-	-	1,000.00	1,000.00		1,000.00	1,000.00				
210	21005	53200	EXPENSE	POL MTG/CONF/LICENSES	594.00	3,176.36	-	3,045.56	3,000.00	549.00	3,000.00	559.00	3,559.00	18.63%	3,559.00	3,559.00				
210	21005	53210	EXPENSE	POL ACADEMY FEE	-	3,572.00	1,050.00	-	3,555.00	-	3,555.00	(555.00)	3,000.00	-15.61%	3,000.00	3,000.00				
210	21005	53400	EXPENSE	POL TELE / COMMUNICATIONS/COMPUTER	14,834.90	12,843.12	22,381.78	12,612.50	19,250.00	8,659.37	19,250.00	2,603.00	21,853.00	13.52%	21,853.00	21,853.00				
210	21005	53420	EXPENSE	POL PRINTING	1,223.97	695.00	807.00	988.00	850.00	429.42	850.00	63.00	913.00	7.41%	913.00	913.00				
210	21005	53430	EXPENSE	POL POSTAGE	500.00	609.45	24.00	205.37	550.00	165.35	550.00	(219.00)	331.00	-39.82%	331.00	331.00				
210	21005	53450	EXPENSE	POL ADVERTISING	-	88.00	-	-	-	15.98	-	1,150.00	1,150.00		1,150.00	1,150.00				
210	21005	54200	EXPENSE	POL OFFICE SUPPLIES	7,375.74	5,682.70	3,938.66	2,848.96	6,400.00	925.93	6,400.00	(2,118.00)	4,282.00	-33.09%	4,282.00	4,282.00				
210	21005	54240	EXPENSE	POL PHOTO SUPPLIES	-	-	-	-	400.00	-	400.00	(400.00)	-	-100.00%	-	-				
210	21005	54500	EXPENSE	POL CUSTODIAL SUPPLIES	923.36	1,370.13	350.36	1,205.39	1,600.00	437.45	1,600.00	(595.00)	1,005.00	-37.19%	1,005.00	1,005.00				
210	21005	54800	EXPENSE	POL VEH SUPPLIES	3,540.40	1,841.59	4,305.09	2,246.71	3,500.00	12.98	3,500.00	(3,500.00)	-	-100.00%	-	-				
210	21005	55100	EXPENSE	POL TRAINING MATERIALS	13,181.17	15,196.81	3,894.31	1,413.95	4,000.00	3,450.94	4,000.00	3,039.00	7,039.00	75.98%	7,039.00	7,039.00				
210	21005	55340	EXPENSE	POL TRAFFIC SIGNS	1,896.45	2,775.50	730.80	700.17	2,000.00	1,858.41	2,000.00	-	2,000.00	0.00%	2,000.00	2,000.00				
210	21005	55800	EXPENSE	POL MISC SUPPLIES	3,001.00	3,021.78	3,579.43	936.56	3,713.00	-	3,713.00	(3,713.00)	-	-100.00%	-	-				
210	21005	55820	EXPENSE	POL UNIFORM EXPENSE	32,429.98	25,018.69	7,256.72	4,951.49	2,500.00	1,442.85	2,500.00	(2,332.00)	168.00	-93.28%	168.00	168.00				
210	21005	55850</																		

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	
					EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
220	22005	53450	EXPENSE	FIR ADVERTISING		70.00		-	-		-		-		-	-					
220	22005	53620	EXPENSE	FIR EXTINGUISHER RE-CHRG	405.95	447.45	303.95	229.45	200.00		200.00		200.00	0.00%	200.00	200.00					
220	22005	53800	EXPENSE	FIR PROF SRVS-AMBULANCE BILLING	4,128.29	470.00	5,726.59	11,255.18	9,400.00	5,353.71	9,400.00	2,500.00	11,900.00	26.60%	11,900.00	11,900.00	Re-align of accounts; net = 0				
220	22005	53900	EXPENSE	FIR OXYGEN/AIR FILLS	-	57.92	95.43	79.98	100.00	12.38	100.00		100.00	0.00%	100.00	100.00					
220	22005	54200	EXPENSE	FIR OFFICE SUPPLIES & EQUIP	285.80	45.76	988.20	1,686.53	1,300.00		1,300.00		1,300.00	0.00%	1,300.00	1,300.00					
220	22005	54202	EXPENSE	FIR OFFICE EQUIPMENT	-	749.00	648.99	-	-		-		-		-	-					
220	22005	54300	EXPENSE	FIR SUPPLIES-BLDG	2,449.23	3,500.71	3,166.92	1,295.88	2,850.00	462.66	2,850.00		2,850.00	0.00%	2,850.00	2,850.00					
220	22005	54400	EXPENSE	FIR SUPPLIES-EQUIP	3,880.09	4,020.46	8,520.26	3,527.02	2,000.00	303.81	2,000.00		2,000.00	0.00%	2,000.00	2,000.00					
220	22005	54500	EXPENSE	FIR SUPPLIES-COMPUTER	138.98	629.77	264.98	39.00	600.00	39.82	600.00		600.00	0.00%	600.00	600.00					
220	22005	54800	EXPENSE	FIR VEHICLE SUPPLIES & EQUIP	1,693.04	994.95	1,579.72	5,723.77	3,000.00	340.95	3,000.00		3,000.00	0.00%	3,000.00	3,000.00					
220	22005	54802	EXPENSE	FIR VEHICLE EQUIPMENT	138.82	800.00	200.00	-	-		-		-		-	-					
220	22005	55000	EXPENSE	FIR MEDICAL SUPPLIES & EQUIP	4,739.85	3,741.99	4,153.44	2,405.22	8,000.00	2,728.53	8,000.00		8,000.00	0.00%	8,000.00	8,000.00					
220	22005	55002	EXPENSE	FIR MEDICAL EQUIPMENT	-	13,529.90	-	-	-		-		-		-	-					
220	22005	55800	EXPENSE	FIR MISCELLANEOUS SUPPLIES & EQUIP	966.43	2,840.76	-	7,354.91	8,500.00		8,500.00		8,500.00	0.00%	8,500.00	8,500.00					
220	22005	55802	EXPENSE	FIR MISCELLANEOUS EQUIPMENT	1,388.96	838.48	-	-	-		-		-		-	-					
220	22005	55810	EXPENSE	FIR PERSONNEL/UNIFORM EXP	7,831.00	17,345.92	4,501.83	1,486.90	-	132.33	-		-		-	-					
220	22005	55850	EXPENSE	FIR PUBLICATIONS	660.81	91.35	30.00	-	100.00	10.00	100.00		100.00	0.00%	100.00	100.00					
220	22005	55880	EXPENSE	FIR EQUIPMENT	7,168.98	-	-	-	-		-		-		-	-					
220	22005	57100	EXPENSE	FIR TRAVEL EXPENSES & MEETINGS	231.21	485.11	826.50	330.74	2,100.00	17.00	2,100.00		2,100.00	0.00%	2,100.00	2,100.00					
220	22005	57103	EXPENSE	FIR PROF DEVELOP	-	100.00	-	-	-		-		-		-	-					
220	22005	57300	EXPENSE	FIR DUES, PUBL & MMBRSHPS	4,549.00	4,155.00	2,502.93	2,597.50	5,100.00	2,500.00	5,100.00		5,100.00	0.00%	5,100.00	5,100.00					
220	22005	57800	EXPENSE	FIR MISCELLEANEOUS	-	3.61	207.23	-	100.00		100.00		100.00	0.00%	100.00	100.00					
220	22005	58530	EXPENSE	FIR CAP - PROTECTIVE EQUIPMENT	-	-	20,000.00	-	-	492.00	-		-		-	-	REQUESTIG ADD'L \$10,000				
220	22005	58544	EXPENSE	FIR CAP - RADIO REPEATERS	-	-	25,999.48	-	-		-		-		-	-					
FIRE DEPARTMENT EXPENSES:					109,325.46	110,768.50	153,433.97	108,484.21	130,058.00	32,897.56	130,058.00	-	130,058.00	0.00%	130,058.00	130,058.00					
TOTAL FIRE DEPARTMENT:					721,681.62	697,261.25	783,543.47	857,143.00	989,463.00	426,853.83	989,463.00	13,529.00	1,002,992.00	1.37%	1,002,992.00	1,002,992.00					
INSPECTIONS DEPARTMENT																					
241	24101	51120	SALARY	INS SAL BUILDING INSP (APPT'D)	59,445.36	62,041.20	65,052.00	53,473.45	39,962.00	18,117.78	39,962.00	798.00	40,760.00	2.00%	40,760.00	40,760.00	Personnel By-Laws - FY22 G8 / S11. REQUESTING ADD'L \$27,174				
241	24101	51122	SALARY	INS SAL GAS/PLUMB INSP	19,318.17	19,668.79	19,985.65	20,619.90	20,503.00	9,229.86	20,503.00	394.00	20,897.00	1.92%	20,897.00	20,897.00	Personnel By-Laws - FY22 Grade 6 / Step 11				
241	24101	51124	SALARY	INS SAL WIRING INSP	18,246.91	18,536.22	20,114.01	20,619.90	20,503.00	9,168.42	20,503.00	394.00	20,897.00	1.92%	20,897.00	20,897.00	Personnel By-Laws - FY22 Grade 6 / Step 11				
241	24101	51490	SALARY	INS SAL LONGEVITY	750.00	750.00	750.00	1,125.00	1,125.00		1,125.00	(1,125.00)	-	-100.00%	-	-					
241	24101	51491	SALARY	INS SAL STIPEND	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		1,000.00		1,000.00	0.00%	1,000.00	1,000.00					
					98,760.44	101,996.21	106,901.66	96,838.25	83,093.00	36,516.06	83,093.00	461.00	83,554.00	0.55%	83,554.00	83,554.00					
241	24102	51140	WAGES	INS WAGE ALT INSP OF BUILDINGS	1,725.00	2,050.00	1,525.00	950.00	1,779.00	250.00	1,779.00		1,779.00	0.00%	1,779.00	1,779.00					
241	24102	51141	WAGES	INS WAGE ADMIN ASST	29,477.76	29,552.40	29,080.68	36,988.56	43,021.00	19,348.96	43,021.00	853.00	43,874.00	1.98%	42,343.00	33,168.00	UPDATED: Personnel By-Laws - FY22 Grade 5 / Step 7; 24 hours				
241	24102	51490	WAGES	INS WAGE LONGEVITY	900.00	1,494.24	279.36	-	-		-		-		-	-					
					32,102.76	33,096.64	30,885.04	37,938.56	44,800.00	19,598.96	44,800.00	853.00	45,653.00	1.90%	44,122.00	34,947.00					
INSPECTIONS DEPARTMENT SALARY & WAGES					130,863.20	135,092.85	137,786.70	134,776.81	127,893.00	56,115.02	127,893.00	1,314.00	129,207.00	1.03%	127,676.00	118,501.00					
241	24105	53050	EXPENSE	INS SOFTWARE-PERMITLINK AGREEMENT			6,580.00	7,970.00	10,000.00	4,320.00	10,000.00		10,000.00	0.00%	10,000.00	10,000.00					
241	24105	53400	EXPENSE	INS TELE / COMMUNICATIONS	300.00	-	-	-	900.00	551.58	900.00		900.00	0.00%	900.00	900.00					
241	24105	53430	EXPENSE	INS POSTAGE	42.40	-	2.50	78.30	65.00	26.00	65.00		65.00	0.00%	65.00	65.00					
241	24105	54200	EXPENSE	INS OFFICE SUPPLIES	1,387.72	579.55	379.74	234.04	600.00	30.00	600.00		600.00	0.00%	600.00	600.00					
241	24105	54210	EXPENSE	INS FORMS	32.00	34.00	84.00	50.00	-		-		-		-	-					
241	24105	55800	EXPENSE	INS PUBLICATIONS	99.49	99.49	135.00	-	1,000.00		1,000.00		1,000.00	0.00%	1,000.00	1,000.00					
241	24105	57100	EXPENSE	INS TRAVEL EXPENSES	3,879.96	3,194.96	3,131.34	2,957.63	3,700.00	1,519.98	3,700.00		3,700.00	0.00%	3,700.00	3,700.00					
241	24105	57300	EXPENSE	INS DUES, PUBL & MMBRSHPS	135.00	170.00	350.00	975.00	300.00	145.00	300.00		300.00	0.00%	300.00	300.00					
241	24105	58510	EXPENSE	INS OFC EQUIP & FURNITURE	-	1,897.98	761.06	14.99	600.00		600.00		600.00	0.00%	600.00	600.00					
INSPECTIONS DEPARTMENT EXPENSES:					5,876.57	5,975.98	11,423.64	12,279.96	17,165.00	6,592.56	17,165.00	-	17,165.00	0.00%	17,165.00	17,165.00					
TOTAL INSPECTIONS DEPARTMENT:					136,739.77	141,068.83	149,210.34	147,056.77	145,058.00	62,707.58	145,058.00	1,314.00	146,372.00	0.91%	144,841.00	135,666.00					
SEALER OF WEIGHTS & MEASURES																					
245	24501	51120	WAGES	SWM SEALER WEIGHTS/MEASURES	1,658.00	1,692.00	1,692.00	1,726.00	1,726.00	863.00	1,726.00		1,726.00	0.00%	1,726.00	1,726.00					
SEALER OF WEIGHTS & MEASURERS SALARY & WAGES:					1,658.00	1,692.00	1,692.00	1,726.00	1,726.00	863.00	1,726.00	-	1,726.00	0.00%	1,726.00	1,726.00					
TOTAL SEALER OF WEIGHTS & MEASURERS:					1,658.00	1,692.00	1,692.00	1,726.00	1,726.00	863.00	1,726.00	-	1,726.00	0.00%	1,726.00	1,726.00					

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

				FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
				EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
ANIMAL CONTROL OFFICER																				
292	29201	51120	WAGES	ACO SAL ANIMAL CNTL OFFICER	9,831.00	10,028.00	10,028.00	10,229.00	5,114.46	10,229.00		10,229.00	0.00%	10,229.00	10,229.00					
				ANIMAL CONTROL OFFICER SALARY & WAGES:	9,831.00	10,028.00	10,028.00	10,229.00	5,114.46	10,229.00	-	10,229.00	0.00%	10,229.00	10,229.00					
292	29205	53800	EXPENSE	ACO EXPENSES	344.70	268.22	-	571.00	333.71	571.00		571.00	0.00%	571.00	571.00					
				ANIMAL CONTROL OFFICER EXPENSE:	344.70	268.22	-	571.00	333.71	571.00	-	571.00	0.00%	571.00	571.00					
				TOTAL ANIMAL CONTROL OFFICER:	10,175.70	10,296.22	10,028.00	10,800.00	5,448.17	10,800.00	-	10,800.00	0.00%	10,800.00	10,800.00					
ANIMAL INSPECTOR																				
294	29401	51120	SALARY	ANI SAL ANIMAL INSP	7,449.00	7,598.00	7,598.00	7,750.00	3,874.98	7,750.00		7,750.00	0.00%	7,750.00	7,750.00					
				ANIMAL INSPECTOR SALARY & WAGES:	7,449.00	7,598.00	7,598.00	7,750.00	3,874.98	7,750.00	-	7,750.00	0.00%	7,750.00	7,750.00					
294	29405	51930	EXPENSE	ANI CAR ALLOWANCE	-	-	-					-		-	-					
294	29405	53800	EXPENSE	ANI RABID ANIMAL SERVICE	-	-	-	1,000.00		1,000.00		1,000.00	0.00%	1,000.00	1,000.00					
294	29405	57100	EXPENSE	ANI TRAVEL EXPENSES	-	-	-	840.00		840.00		840.00	0.00%	840.00	840.00					
				ANIMAL INSPECTOR EXPENSE:	-	-	-	1,840.00	-	1,840.00	-	1,840.00	0.00%	1,840.00	1,840.00					
				TOTAL ANIMAL INSPECTOR:	7,449.00	7,598.00	7,598.00	9,590.00	5,749.98	9,590.00	-	9,590.00	0.00%	9,590.00	9,590.00					
TREE WARDEN																				
295	29501	51121	SALARY	TRW SAL TREE WARDEN	3,222.00	3,287.00	3,287.00	3,352.00	1,675.98	3,352.00		3,352.00	0.00%	3,352.00	3,352.00					
					3,222.00	3,287.00	3,287.00	3,352.00	1,675.98	3,352.00	-	3,352.00	0.00%	3,352.00	3,352.00					
295	29502	51310	WAGES	TRW WAGE OVERTIME	1,894.69	3,132.62	2,055.33	3,530.00	2,467.61	3,530.00		3,530.00	0.00%	3,530.00	3,530.00					
295	29502	51970	WAGES	TRW MEAL ALLOWANCE	30.00	120.00	40.00		70.00			-		-	-					
					1,894.69	3,132.62	2,095.33	3,530.00	2,537.61	3,530.00	-	3,530.00	0.00%	3,530.00	3,530.00					
				TREE WARDEN SALARY & WAGES:	5,116.69	6,419.62	5,382.33	6,882.00	4,213.59	6,882.00	-	6,882.00	0.00%	6,882.00	6,882.00					
295	29505	52960	EXPENSE	TRW TREE REMOVAL - CONTRACTED	6,150.00	19,500.00	15,625.00	7,075.00	4,100.00	7,075.00		7,075.00	0.00%	7,075.00	7,075.00	REQUESTING ADD'L \$2,925				
295	29505	53870	EXPENSE	TRW SPECIAL DETAIL	168.00	1,700.00	2,912.00	600.00		600.00		600.00	0.00%	600.00	600.00					
295	29505	55800	EXPENSE	TRW MISC SUPPLIES	1,726.54	5,855.65	-	1,120.00	462.33	1,120.00		1,120.00	0.00%	1,120.00	1,120.00					
295	29505	57300	EXPENSE	TRW DUES, PUBL & MMBRSHPS	85.00	85.00	85.00	85.00		85.00		85.00	0.00%	85.00	85.00					
				TREE WARDEN EXPENSES:	8,129.54	27,140.65	18,622.00	8,880.00	4,562.33	8,880.00	-	8,880.00	0.00%	8,880.00	8,880.00					
				TOTAL TREE WARDEN:	13,246.23	33,560.27	24,004.33	15,762.00	8,775.92	15,762.00	-	15,762.00	0.00%	15,762.00	15,762.00					
				TOTAL PUBLIC SAFETY	2,416,216.20	2,404,968.74	2,568,134.99	2,477,542.53	1,107,041.95	2,871,188.00	9,944.00	2,881,132.00	0.35%	2,879,601.00	2,855,526.00					
EDUCATION																				
EDUCATION																				
300				ELEMENTARY SCHOOL FUND (FUND 003)	7,602,224.00		7,989,051.05	9,117,902.00	3,563,019.69	9,117,902.00	250,753.00	9,368,655.00	2.7501%	9,368,645.00	9,368,644.00	FCM Guidelines 2.75%; Budget Rec'd 1/6/21 Inc. \$499,740	03/15/21	ERIC	DAVID	on Guido abs
				ELEMENTARY SCHOOL FUND:	7,602,224.00	-	7,989,051.05	9,117,902.00	3,563,019.69	9,117,902.00	250,753.00	9,368,655.00	2.75%	9,368,645.00	9,368,644.00					
300	30205	56950	ASSESSMT	SCH ASSESSMENT - MASCO	6,739,122.95	6,910,110.00	7,286,698.84	7,745,305.00	3,872,652.50	7,745,305.00	232,360.00	7,977,665.00	3.00%	8,421,151.00	8,394,366.00	FCM GUIDELINE - 3%; FCM BUDGET BASED ON 3/1/21 DOC (+8.3%)				
300	30205	56951	ASSESSMT	MASCO BLDG DEBT SERVICE	286,226.00	289,403.00	292,714.00	80,537.00	24,813.34	80,537.00		80,537.00	0.00%	82,467.00	82,467.00					
				MASCO ASSESSMENT:	7,025,348.95	7,199,513.00	7,579,412.84	7,825,842.00	3,897,465.84	7,825,842.00	232,360.00	8,058,202.00	2.97%	8,503,618.00	8,476,833.00					
300	30305	56900	ASSESSMT	SCH ASSESSMENT - NS VOC	-							-								
300	30405	56900	ASSESSMT	SCH ASSESSMENT - ESSEX NS TECH	187,311.00	220,690.00	256,915.00	364,498.00	273,373.50	364,498.00	10,934.00	375,432.00	3.00%	419,370.00	419,370.00	FINAL FY21 ASSESSMENT 361,812; less \$2,686				
300	30405	56951	ASSESSMT	ESSEX NS BLDG DEBT SERVICE	-							-								
				VOCATIONAL & AGRICULTURAL SCHOOL ASSESSMENTS:	187,311.00	220,690.00	256,915.00	364,498.00	273,373.50	364,498.00	10,934.00	375,432.00	3.00%	419,370.00	419,370.00					
				TOTAL EDUCATION:	14,814,883.95	7,420,203.00	15,825,378.89	17,308,242.00	7,733,859.03	17,308,242.00	494,047.00	17,802,289.00	2.85%	18,291,633.00	18,264,847.00					
				TOTAL EDUCATION	14,814,883.95	7,420,203.00	15,825,378.89	17,308,242.00	7,733,859.03	17,308,242.00	494,047.00	17,802,289.00	2.85%	18,291,633.00	18,264,847.00					

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

			FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
			EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
PUBLIC WORKS																			
STORMWATER MANAGEMENT																			
411	41102	WAGES	STM STORM WAT COORD STIPEND	-	5,306.00	5,306.00	5,413.00	5,413.00	2,706.48	5,413.00		5,413.00	0.00%	5,413.00	5,413.00				
			STORMWATER SALARY & WAGES:	-	5,306.00	5,306.00	5,413.00	5,413.00	2,706.48	5,413.00	-	5,413.00	0.00%	5,413.00	5,413.00				
411	41105	EXPENSE	STM CONSULTANT	-		2,627.50	10,000.00	10,000.00	1,543.75	10,000.00		10,000.00	0.00%	10,000.00	10,000.00				
			STORMWATER EXPENSES	-	-	2,627.50	10,000.00	10,000.00	1,543.75	10,000.00	-	10,000.00	0.00%	10,000.00	10,000.00				
TOTAL STORMWATER MANAGEMENT:			-	5,306.00	7,933.50	15,413.00	15,413.00	4,250.23	15,413.00	-	15,413.00	0.00%	15,413.00	15,413.00					
HIGHWAY DEPARTMENT																			
420	42001	51120	SALARY	HWY SAL SUPERINTENDENT	94,941.36	99,132.80	103,896.00	92,875.00	41,989.12	92,875.00	(27,779.00)	65,096.00	-29.91%	65,096.00	65,096.00	Personnel By-Laws - FY22 Grade 10 / Step 8 (24hr HWY/16hr P&C)			
420	42001	51490	SALARY	HWY LONGEVITY	1,750.00	1,750.00	1,750.00	1,750.00	1,000.00	1,750.00		1,750.00	0.00%	1,750.00	1,750.00				
					96,691.36	100,882.80	105,646.00	94,625.00	42,989.12	94,625.00	(27,779.00)	66,846.00	-29.36%	66,846.00	66,846.00				
420	42002	51130	WAGES	HWY LABOR	247,697.24	263,924.49	270,948.27	280,716.00	112,003.62	280,716.00		280,716.00	0.00%	280,716.00	280,716.00				
420	42002	51141	WAGES	HWY ADMIN ASST	17,736.51	18,520.32	19,408.48	20,973.00	9,731.88	20,973.00	2,276.00	23,249.00	10.85%	23,249.00	23,249.00	Personnel By-Laws - FY22 Grade 5 / Step 9 (16hr HWY/19hr P&C)			
420	42002	51210	WAGES	HWY OVERTIME	6,945.10	8,387.78	5,717.14	8,986.00	4,430.87	8,986.00		8,986.00	0.00%	8,986.00	8,986.00				
420	42002	51315	WAGES	HWY OVERTIME/COMPOSTING	5,815.92	6,261.77	6,186.81	7,781.00	3,928.64	7,781.00		7,781.00	0.00%	7,781.00	7,781.00				
420	42002	51330	WAGES	HWY EXTRA HELP	-	-	45.35	-	-	-		-	-	-	-				
420	42002	51490	WAGES	HWY LONGEVITY	5,262.50	5,262.50	5,262.50	4,350.00	4,350.00	4,350.00		4,350.00	0.00%	4,350.00	4,350.00				
420	42002	51920	WAGES	HWY CLOTHING & BOOT ALLOWANCE	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00		5,460.00	0.00%	5,460.00	5,460.00				
420	42002	51970	WAGES	HWY MEAL ALLOWANCE	440.00	500.00	410.00	500.00	290.00	500.00		500.00	0.00%	500.00	500.00				
420	42002	51493	WAGES	HWY ADD'TL VAC ACCR'L PAY OUT	-	-	-	-	-	-		-</							

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	
					EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
423	42302	51130	WAGES	S&I LABORERS	-	-	-	-	-	-	-		-		-	-					
423	42302	51310	WAGES	S&I OVERTIME	23,377.77	27,701.62	21,630.78	17,838.13	24,810.00	3,779.44	24,810.00		24,810.00	0.00%	24,810.00	24,810.00					
423	42302	51330	WAGES	S&I EXTRA HELP	23,200.00	13,744.60	9,447.22	7,682.77	7,560.00	5,125.04	7,560.00		7,560.00	0.00%	7,560.00	7,560.00					
423	42302	51970	EXPENSE	S&I MEAL ALLOWANCE	1,500.00	1,510.00	1,250.00	880.00	1,500.00	250.00	1,500.00		1,500.00	0.00%	1,500.00	1,500.00					
SNOW & ICE SALARY & WAGES:					48,077.77	42,956.22	32,328.00	26,400.90	33,870.00	9,154.48	33,870.00	-	33,870.00	0.00%	33,870.00	33,870.00					
423	42305	52450	EXPENSE	S&I MAINTENANCE	1,601.64	2,470.50	7,998.81	-	-	2,049.54	-		-		-	-					
423	42305	52730	EXPENSE	S&I EQUIPMENT RENTAL	92,153.45	93,322.50	66,346.25	36,606.75	60,000.00		60,000.00		60,000.00	0.00%	60,000.00	60,000.00					
423	42305	53800	EXPENSE	S&I WEATHER SERVICE	1,395.00	1,596.00	149.14	1,995.00	1,395.00	1,750.00	1,395.00		1,395.00	0.00%	1,395.00	1,395.00					
423	42305	54100	EXPENSE	S&I GASOLINE/DIESEL	21,394.16	29,509.31	16,585.91	22,189.27	25,850.00	5,417.11	25,850.00		25,850.00	0.00%	25,850.00	25,850.00					
423	42305	54810	EXPENSE	S&I VEHICULAR, OIL LUBE	-	-	-	-	-		-		-		-	-					
423	42305	54820	EXPENSE	S&I VEHICULAR, TIRES	-	-	-	-	-		-		-		-	-					
423	42305	54830	EXPENSE	S&I VEHICULAR, PARTS	-	-	-	-	-		-		-		-	-					
423	42305	55320	EXPENSE	S&I SAND	10,949.38	10,858.58	3,816.43	5,852.80	18,000.00		18,000.00		18,000.00	0.00%	18,000.00	18,000.00					
423	42305	55330	EXPENSE	S&I SALT	96,466.36	77,302.39	58,345.94	43,101.84	73,000.00	11,561.95	73,000.00		73,000.00	0.00%	73,000.00	73,000.00					
423	42305	55340	EXPENSE	S&I CUTTING EDGES	4,695.01	1,718.70	3,722.86	1,852.48	3,600.00		3,600.00		3,600.00	0.00%	3,600.00	3,600.00					
SNOW & ICE EXPENSES:					228,655.00	216,777.98	156,965.34	111,598.14	181,845.00	20,778.60	181,845.00	-	181,845.00	0.00%	181,845.00	181,845.00					
TOTAL SNOW & ICE:					276,732.77	259,734.20	189,293.34	137,999.04	215,715.00	20,778.60	215,715.00	-	215,715.00	0.00%	215,715.00	215,715.00					
STREET LIGHTS																					
424	42405	52100	EXPENSE	STR ELECTRICITY	23,679.79	24,990.34	26,110.95	28,756.20	26,104.00	6,972.73	26,104.00		26,104.00	0.00%	26,104.00	26,104.00	REQUESTING ADD'L \$3,896				
STREET LIGHT EXPENSES:					23,679.79	24,990.34	26,110.95	28,756.20	26,104.00	6,972.73	26,104.00	-	26,104.00	0.00%	26,104.00	26,104.00					
TOTAL STREET LIGHTS:					23,679.79	24,990.34	26,110.95	28,756.20	26,104.00	6,972.73	26,104.00	-	26,104.00	0.00%	26,104.00	26,104.00					
REFUSE EXPENSE																					
430	43005	52910	EXPENSE	REF RUBBISH COLLECTING	405,213.00	405,213.00	425,325.00	425,325.00	425,325.00	212,662.50	425,325.00		425,325.00	0.00%	425,325.00	425,325.00	Contract 7/1/13 - 6/30/23				
430	43005	52940	EXPENSE	REF HAZARDOUS WASTE COLLECT'N	3,154.17	3,216.00	2,847.00	3,587.00	4,590.00		4,590.00		4,590.00	0.00%	4,590.00	4,590.00					
REFUSE EXPENSE					408,367.17	408,429.00	428,172.00	428,912.00	429,915.00	212,662.50	429,915.00	-	429,915.00	0.00%	429,915.00	429,915.00					
TOTAL REFUSE EXPENSE:					408,367.17	408,429.00	428,172.00	428,912.00	429,915.00	212,662.50	429,915.00	-	429,915.00	0.00%	429,915.00	429,915.00					
RECYCLING EXPENSE																					
433	43305	53430	EXPENSE	REF POSTAGE	363.01	150.00	-	36.20	450.00	43.20	450.00		450.00	0.00%	450.00	450.00					
433	43305	53450	EXPENSE	REF PRINTING & ADVERTISING	1,111.00	1,497.42	1,530.47	1,535.30	1,200.00		1,200.00		1,200.00	0.00%	1,200.00	1,200.00					
433	43305	55810	EXPENSE	REF TRASH STICKERS/DECALS	-	-	-	-	-		-		-		-	-					
RECYCLING EXPENSE					1,474.01	1,647.42	1,530.47	1,571.50	1,650.00	43.20	1,650.00	-	1,650.00	0.00%	1,650.00	1,650.00					
TOTAL RECYCLING EXPENSE:					1,474.01	1,647.42	1,530.47	1,571.50	1,650.00	43.20	1,650.00	-	1,650.00	0.00%	1,650.00	1,650.00					
PARK & CEMETERY																					
492	49201	51120	SALARY	P&C SAL SUPERINTENDENT	78,863.75	82,347.20	86,299.20	91,134.08	93,292.00	30,705.92	93,292.00	(49,853.00)	43,439.00	-53.44%	43,439.00	43,439.00	Personnel By-Laws - FY22 Grade 10 / Step 8 (24hr HWY/16hr P&C)				
492	49201	51490	SALARY	P&C SAL LONGEVITY	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	(1,750.00)	-	-100.00%	-	-					
					80,613.75	84,097.20	88,049.20	92,884.08	95,042.00	32,455.92	95,042.00	(51,603.00)	43,439.00	-54.29%	43,439.00	43,439.00					
492	49202	51130	WAGES	P&C WAGE EQUIP OPERATOR / FT	48,617.00	49,616.61	50,917.89	54,537.49	52,669.00	23,811.81	52,669.00		52,669.00	0.00%	52,669.00	52,669.00	Personnel By-Laws - FY22 Grade 5 / Step 9 (16hr HWY/19hr P&C)				
492	49202	51131	WAGES	P&C WAGE LABOR / FT	42,572.75	43,474.30	44,653.44	87,787.10	92,509.00	40,584.80	92,509.00		92,509.00	0.00%	92,509.00	92,509.00					
492	49202	51140	WAGES	P&C WAGE LABOR / PT	34,619.42	38,495.10	33,531.42	-	-		-		-		-	-		</			

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	
					EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
492	49205	54500	EXPENSE	P&C CUSTODIAL	556.85	426.49	751.98	(375.83)	500.00	78.00	500.00		500.00	0.00%	500.00	500.00					
492	49205	54610	EXPENSE	P&C GROUNDSKEEPING	13,723.98	15,345.18	20,638.74	11,891.00	10,284.00	3,506.31	10,284.00		10,284.00	0.00%	10,284.00	10,284.00	REQUESTING ADD'L \$6,000				
492	49205	54810	EXPENSE	P&C VEH, OIL & LUBE	2,056.26	553.82	942.02	102.23	3,132.00	124.93	3,132.00		3,132.00	0.00%	3,132.00	3,132.00					
492	49205	55050	EXPENSE	P&C MEDICAL SUPPLIES	222.00	7.19	-	-	300.00	-	300.00		300.00	0.00%	300.00	300.00					
492	49205	55300	EXPENSE	P&C ANIMAL PICK UP SUPPLIES	486.51	-	-	-	500.00	-	500.00		500.00	0.00%	500.00	500.00					
492	49205	55310	EXPENSE	P&C FLARE MAINT/SUPPLIES	2,775.05	3,212.37	-	-	3,600.00	-	3,600.00	(3,600.00)	-	-100.00%	-	-	MOVED TO LANDFILL				
492	49205	55350	EXPENSE	P&C PUBLICATIONS	-	-	-	-	75.00	-	75.00		75.00	0.00%	75.00	75.00					
492	49205	55800	EXPENSE	P&C MISC SUPPLIES	199.25	394.74	-	94.98	200.00	-	200.00		200.00	0.00%	200.00	200.00					
492	49205	55820	EXPENSE	P&C UNIFORM EXPENSE	-	-	-	-	470.00	239.99	470.00		470.00	0.00%	470.00	470.00					
492	49205	55830	EXPENSE	P&C RECREATION	2,472.59	1,981.26	275.00	2,077.95	1,986.00	545.70	1,986.00	500.00	2,486.00	25.18%	2,486.00	2,486.00	Re-align of accounts; net = 0				
492	49205	55831	EXPENSE	P&C TENNIS COURTS	389.12	-	-	-	500.00	-	500.00	(500.00)	-	-100.00%	-	-	Re-align of accounts; net = 0				
PARK & CEMETERY EXPENSES:					51,339.69	50,488.90	45,846.16	51,062.31	54,770.00	12,243.17	54,770.00	(3,600.00)	51,170.00	-6.57%	51,170.00	51,170.00					
492	49265	52700	EXPENSE	P&C ANNUAL LEASE-EMERSON	-	-	-	-	-	-	-		-								
EMERSON LEASE:					-	-	-	-	-	-	-		-		-	-					
TOTAL PARK & CEMETERY:					276,451.07	284,920.83	284,425.10	306,130.18	318,674.00	121,301.77	318,674.00	(41,463.00)	277,211.00	-13.01%	277,211.00	277,211.00					
LANDFILL																					
494	49405	53000	EXPENSE	ENGINEERING & MONITORING CONTRACT	-	-	24,451.46	34,050.59	47,000.00	506.55	47,000.00	(8,300.00)	38,700.00	-17.66%	38,700.00	38,700.00					
494	49405	55310	EXPENSE	FLARE MAINT/SUPPLIES	-	-	-	-	-	-	-	3,600.00	3,600.00		3,600.00	3,600.00	MOVED FROM PARK & CEMETERY				
LANDFILL EXPENSE:					-	-	24,451.46	34,050.59	47,000.00	506.55	47,000.00	(4,700.00)	42,300.00	-10.00%	42,300.00	42,300.00					
TOTAL LANDFILL:					-	-	24,451.46	34,050.59	47,000.00	506.55	47,000.00	(4,700.00)	42,300.00	-10.00%	42,300.00	42,300.00					
TOTAL PUBLIC WORKS					1,630,696.93	1,657,170.59	1,620,621.73	1,653,899.78	1,724,420.00	640,733.66	1,724,420.00	(71,666.00)	1,652,754.00	-4.16%	1,652,754.00	1,652,754.00					
HUMAN SERVICES																					
BOARD OF HEALTH																					
512	51201	51120	SALARY	BOH SAL BOARD OF HEALTH AGENT	73,182.30	74,783.10	60,559.92	61,300.94	68,028.00	30,755.52	68,028.00	1,357.00	69,385.00	1.99%	69,385.00	69,385.00	Personnel By-Laws - FY22 Grade 7 / Step 6				
512	51201	51490	SALARY	BOH LONGEVITY	-	750.00	750.00	-	-	-	-		-		-	-					
					73,182.30	75,533.10	61,309.92	61,300.94	68,028.00	30,755.52	68,028.00	1,357.00	69,385.00	1.99%	69,385.00	69,385.00					
512	51202	51140	WAGES	BOH WAGES SR ADMINISTRATIVE ASSISTANT	15,361.43	17,757.87	23,549.63	24,443.82	24,786.00	11,181.96	24,786.00	505.00	25,291.00	2.04%	25,291.00	25,291.00	Personnel By-Laws - FY22 G5 / \$10; REQUESTING ADD'L \$2,977				
512	51202	51142	WAGES	BOH WAGES SANITARIANS FOR FAIR	-	-	-	-	-	-	-		-		-	-					
512	51202	51143	WAGES	BOH WAGES BOARD SECRETARY	647.67	-	-	726.30	-	67.93	-		-		-	-	REQUESTING ADD'L \$1,081				
					16,009.10	17,757.87	23,549.63	25,170.12	24,786.00	11,249.89	24,786.00	505.00	25,291.00	2.04%	25,291.00	25,291.00					
BOARD OF HEALTH SALARY & WAGES:					89,191.40	93,290.97	84,859.55	86,471.06	92,814.00	42,005.41	92,814.00	1,862.00	94,676.00	2.01%	94,676.00	94,676.00					
512	51205	52920	EXPENSE	BOH DEAD ANIMALS PICKUP/DISPOSAL	531.26	-	-	4,095.00	4,300.00	2,295.00	4,300.00		4,300.00	0.00%	4,300.00	4,300.00	REQUESTING ADD'L \$2,700				
512	51205	52940	EXPENSE	BOH MEDICAL SHARPS PICKUP/DISPOSAL	-	-	-	-	-	375.00	-		-		-	-	REQUESTING ADD'L \$1,750				
512	51205	53120	EXPENSE	BOH VISITING NURSES	8,020.84	9,136.62	8,750.00	8,750.00	10,243.00	3,062.48	10,243.00		10,243.00	0.00%	10,243.00	10,243.00					
512	51200	53124	EXPENSE	BOH VACCINE EXPENSE	-	-	-	-	3,700.00	-	3,700.00		3,700.00	0.00%	3,700.00	3,700.00	REQUESTING ADD'L \$5,040				
512	51205	53200	EXPENSE	BOH TRAINING	-	40.00	65.00	477.19	500.00	-	500.00		500.00	0.00%	500.00	500.00					
512	51205	53400	EXPENSE	BOH COMMUNICATIONS	1,256.26	1,155.91	1,257.17	626.03	1,054.00	270.75	1,054.00		1,054.00	0.00%	1,054.00	1,054.00					
512	51205	53430	EXPENSE	BOH POSTAGE	305.40	411.00	278.31	443.66	212.00	201.27	212.00		212.00	0.00%	212.00	212.00					
512	51205	53800	EXPENSE	BOH PROFESSIONAL SRVS	-	-	5,312.50	1,786.42	4,454.00	-	4,454.00		4,454.00	0.00%	4,454.00	4,454.00					
512	51205	54200	EXPENSE	BOH OFFICE SUPPLIES	1,079.43	3,746.42	429.94	662.92	663.00	108.41	663.00		663.00	0.00%	663.00	663.00					
512	51205	55400	EXPENSE	BOH FIELD SUPPLIES	42.98	-	380.98	430.79	136.00	-	136.00		136.00	0.00%	136.00	136.00					
512	51205	57100	EXPENSE	BOH TRAVEL EXPENSES	310.17	3,546.49	1,405.38	549.32	700.00	21.17	700.00		700.00	0.00%	700.00	700.00					
512	51205	57300	EXPENSE	BOH DUES, PUBL & MMBRSHPs	360.00	530.00	316.00	626.08	424.00	-	424.00		424.00	0.00%	424.00	424.00					
512	51205	57800	EXPENSE	BOH MISC EXPENSE	2,251.64	1,100.38	2,422.05	4,495.82	200.00	125.00	200.00		200.00	0.00%	200.00	200.00					
512	51205	58700	EXPENSE	BOH FURNITURE & EQUIPMENT	-	-	-	-	-	-	-		-		-	-					
BOARD OF HEALTH EXPENSES:					14,157.98	19,666.82	20,617.33	22,943.23	26,586.00	6,459.08	26,586.00	-	26,586.00	0.00%	26,586.00	26,586.00					
TOTAL BOARD OF HEALTH:					103,349.38	112,957.79	105,476.88	109,414.29	119,400.00	48,464.49	119,400.00	1,862.00	121,262.00	1.56%	121,262.00	121,262.00					
COUNCIL ON AGING																					
541	54101	51120	SALARY	COA SAL DIRECTOR (APPNT'D)	47,607.78	61,849.90	64,646.40	68,245.76	69,907.00	28,357.23	69,907.00	(522.00)	69,385.00	-0.75%	69,385.00	69,385.00	Personnel By-Laws - FY22 Grade 7 / Step 6 NEWLY FILLED				
					47,607.78	61,849.90	64,646.40	68,245.76	69,907.00	28,357.23	69,907.00	(522.00)	69,385.00	-0.75%	69,385.00	69,385.00					
541	54102	51130	WAGES	COA WAGE SECRETARY	34,225.79	36,582.01	38,329.21	40,587.75	41,406.00	18,640.20	41,406.00	830.00	42,236.00	2.00%	42,236.00	42,236.00	Personnel By-Laws - FY22 Grade 5 / Step 7				
541	54102	51140	WAGES	COA WAGE VAN DRIVERS	13,052.43	9,470.18	14,492.00	10,404.51	19,701.00	420.88	19,701.00	395.00	20,096.00	2.00%	20,096.00	20,096.00	Personnel By-Laws - FY22 G2/\$10 & G2/\$5; Title III Grant offset				
541	54102	51315	WAGES	COA WAGE VAN DRIVER OT	-	-	-	-	-	-	-		-		-	-					
541	54102	51490	WAGES	COA LONGEVITY	-	563.00	563.00	562.50	563.00	562.50	563.00		563.00	0.00%	563.00	563.00					
					47,278.22	46,615.19	53,384.21	51,554.76	61,670.00	19,623.58	61,670.00	1,225.00	62,895.00	1.99%	62,895.00	62,895.00					
COUNCIL ON AGING SALARY & WAGES:					94,886.00	108,465.09	118,030.61	119,800.52	131,577.00	47,980.81	131,577.00	703.00	132,280.00	0.53%	132,280.00	132,280.00					
541	54105	52430	EXPENSE	COA FIRE EXTINGUISHER INSPECT/MAINT	-	96.95	-	-	100.00	-	100.00		100.00	0.00%	100.00	100.00					
541	54105	52450	EXPENSE	COA VEHICLE MAINT	-	1,108.38	507.54	1,359.85	1,000.00	160.00	1,000.00		1,000.00	0.00%	1,000.00	1,000.00					

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	
					EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
610	61005	54300	EXPENSE	LIB MAINT/ BUILDING	389.18	197.79	355.53	837.32	700.00	170.84	700.00		700.00	0.00%	700.00	700.00					
610	61005	54500	EXPENSE	LIB CUSTODIAL SUPPLIES	1,699.31	1,532.64	1,605.60	1,484.40	1,500.00	1,220.86	1,500.00		1,500.00	0.00%	1,500.00	1,500.00					
610	61005	57100	EXPENSE	LIB TRAVEL EXPENSES	594.01	749.06	685.27	550.92	900.00	-	900.00		900.00	0.00%	900.00	900.00					
610	61005	57300	EXPENSE	LIB DUES, PUBL & MMBRSHPS	175.00	175.00	175.00	175.00	200.00	175.00	200.00		200.00	0.00%	200.00	200.00					
610	61005	58500	EXPENSE	LIB EQUIPMENT	58.00	503.38	2,000.00	-	2,000.00	-	2,000.00		2,000.00	0.00%	2,000.00	2,000.00					
LIBRARY EXPENSES:					147,515.03	148,242.47	152,931.71	147,830.91	174,395.00	68,363.28	174,395.00	(12,000.00)	162,395.00	-6.88%	162,395.00	162,395.00					
TOTAL LIBRARY DEPARTMENT:					558,777.87	578,405.46	603,677.31	624,856.15	663,086.00	278,740.34	663,086.00	(12,889.00)	650,197.00	-1.94%	650,197.00	650,197.00					
HISTORICAL COMMISSION																					
691	69105	53430	EXPENSE	HCM POSTAGE	-	-	-	-					-		-	-					
691	69105	53450	EXPENSE	HCM ADVERTISING	-	-	-	-					-		-	-					
691	69105	55800	EXPENSE	HCM SIGN SUPPLIES	2,016.00	-	-	-					-		-	-					
691	69105	57800	EXPENSE	HCM MISC EXPENSES	-	-	-	-	400.00	-	400.00		400.00	0.00%	400.00	400.00					
HISTORICAL COMMISSION EXPENSES:					2,016.00	-	-	-	400.00	-	400.00	-	400.00	0.00%	400.00	400.00					
TOTAL HISTORICAL COMMISSION:					2,016.00	-	-	-	400.00	-	400.00	-	400.00	0.00%	400.00	400.00					
MEMORIAL / VETERAN'S DAY																					
692	69205	51129	WAGES	CUSTODIAL WAGES	-	-	-	-	100.00	-	100.00		100.00	0.00%	100.00	100.00					
MEMORIAL/VETERAN DAY SALARY & WAGES:					-	-	-	-	100.00	-	100.00	-	100.00	0.00%	100.00	100.00					
692	69205	52780	EXPENSE	M&V RENTAL OF EQUIPMENT	150.00	-	-	-	300.00	-	300.00		300.00	0.00%	300.00	300.00					
692	69205	53050	EXPENSE	M&V SERVICES	-	-	-	-	300.00	-	300.00		300.00	0.00%	300.00	300.00					
692	69205	53430	EXPENSE	M&V POSTAGE	-	-	-	-	200.00	-	200.00		200.00	0.00%	200.00	200.00					
692	69205	53500	EXPENSE	M&V MARCHING BAND-MEMORIAL DAY	-	350.00	400.00	-	400.00	-	400.00		400.00	0.00%	400.00	400.00					
692	69205	53600	EXPENSE	M&V MARCHING BAND VETERAN'S DAY	450.00	300.00	400.00	450.00	400.00	-	400.00		400.00	0.00%	400.00	400.00					
692	69205	55800	EXPENSE	M&V MISC SUPPLIES	36.80	-	-	54.00	150.00	-	150.00		150.00	0.00%	150.00	150.00					
MEMORIAL/VETERAN DAY EXPENSES:					636.80	650.00	800.00	504.00	1,750.00	-	1,750.00	-	1,750.00	0.00%	1,750.00	1,750.00					
TOTAL MEMORIAL / VETERANS'S DAY:					636.80	650.00	800.00	504.00	1,850.00	-	1,850.00	-	1,850.00	0.00%	1,850.00	1,850.00					
HOLIDAY ON THE GREEN CELEBRATION																					
693	69305	53430	EXPENSE	POSTAGE	-	-	-	-					-		-	-	Town is looking to contribute to Holiday on the Green; Request is on the Above Guidelines				
693	69305	53450	EXPENSE	ADVERTISING	-	-	-	-					-		-	-					
693	69305	57800	EXPENSE	MISC EXPENSE EXPENSES	-	-	-	-					-		-	-					
HOLIDAY ON THE GREEN EXPENSES:					-	-	-	-	-	-	-	-	-	-	-	-					
TOTAL HOLIDAY ON THE GREEN:					-	-	-	-	-	-	-	-	-	-	-	-					
TOTAL CULTURE & RECREATION					561,430.67	579,055.46	604,477.31	625,360.15	665,336.00	278,740.34	665,336.00	(12,889.00)	652,447.00	-1.94%	652,447.00	652,447.00					
DEBT SERVICE																					
DEBT SERVICE																					
755	71005	53800		CONTRACTED SRVS	-	250.00	500.00	500.00	2,500.00		2,500.00		2,500.00	0.00%	2,500.00	2,500.00					
751	71005	59111		L/T PRINCIPAL - MULTI PURPOSE 2011	300,500.00	305,500.00	210,000.00	215,000.00	120,000.00		120,000.00	(120,000.00)	-	-100.00%	-	-	INCREASE/DECREASE IN FIXED CHARGES INCLUDED IN BUDGET				
751	71005	59112		L/T PRINCIPAL - MULTI PURPOSE 2012	195,000.00	200,000.00	210,000.00	210,000.00	200,000.00		200,000.00		200,000.00	0.00%	200,000.00	200,000.00					
751	71005	59117		L/T PRINCIPAL - MULTI PURPOSE 2017			135,500.00	150,000.00	155,000.00	155,000.00	155,000.00	10,000.00	165,000.00	6.45%	165,000.00	165,000.00	INCREASE/DECREASE IN FIXED CHARGES INCLUDED IN BUDGET				
751	71005	59119		L/T PRINCIPAL - G.O. BOND 2019				191,000.00	200,000.00	120,000.00	200,000.00	85,000.00	285,000.00	42.50%	285,000.00	285,000.00					
751	71005	59120		L/T PRINCIPAL - G.O. BOND FY20					120,000.00		120,000.00	5,000.00	125,000.00	4.17%	125,000.00	125,000.00	INCREASE/DECREASE IN FIXED CHARGES INCLUDED IN BUDGET				
751	71005	59211		INT-MULTI PURPOSE 2011	30,988.75	24,227.50	16,590.00	10,290.00	3,840.00	1,920.00	3,840.00	(3,840.00)	-	-100.00%	-	-					
751	71005	59212		INT-MULTI PURPOSE 2012	32,450.00	26,600.00	20,600.00	12,200.00	8,000.00	4,000.00	8,000.00	(4,000.00)	4,000.00	-50.00%	4,000.00	4,000.00	INCREASE/DECREASE IN FIXED CHARGES INCLUDED IN BUDGET				
751	71005	59217		INT-MULTI PURPOSE 2017			97,376.27	93,093.74	88,518.00	45,421.88	88,518.00	(4,799.00)	83,719.00	-5.42%	83,719.00	83,719.00					
751	71005	59219		L/T INTEREST - G.O. BOND 2019				411,449.00	341,963.00	232,984.50	341,963.00	(10,000.00)	331,963.00	-2.92%	331,963.00	331,963.00	INCREASE/DECREASE IN FIXED CHARGES INCLUDED IN BUDGET				
751	71005	59220		L/T INTEREST - G.O. BOND FY20				53,609.91	121,007.00		121,007.00	(6,125.00)	114,882.00	-5.06%	114,882.00	114,882.00					
751	75105	59500		DEBT SERVICE INT TEMP LOANS	11,136.87	192,700.02	404,495.56	-	10,000.00		10,000.00	(10,000.00)	-	-100.00%	-	-	INCREASE/DECREASE IN FIXED CHARGES INCLUDED IN BUDGET				
752	75205			BAN PAY DOWN HWY SANDER	74,000.00	-	-						-		-	-					
752	75205			BAN PAY DOWN FIRE LADDER TRUCK		19,000.00	-						-		-	-					
752	75205			BAN PAY DOWN FIRE RESCUE	-	27,000.00	-						-		-	-					
752	75205			BAN PAY DOWN		50,000.00	-						-		-	-					
DEBT SERVICE:					644,075.62	845,277.52	1,095,061.83	1,347,142.65	1,370,828.00	559,326.38	1,370,828.00	(58,764.00)	1,312,064.00	-4.29%	1,312,064.00	1,312,064.00					
TOTAL DEBT SERVICE:					644,075.62	845,277.52	1,095,061.83	1,347,142.65	1,370,828.00	559,326.38	1,370,828.00	(58,764.00)	1,312,064.00	-4.29%	1,312,064.00	1,312,064.00					
TOTAL DEBT SERVICE					644,075.62	845,277.52	1,095,061.83	1,347,142.65	1,370,828.00	559,326.38	1,370,828.00	(58,764.00)	1,312,064.00	-4.29%	1,312,064.00	1,312,064.00					

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

				FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22		
				EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE	
UNCLASSIFIED																					
LOCAL AID ASSESSMENTS																					
820	82084	56310	ASMT SPECIAL EDUCATION				6,563.00														
820	82084	56390	ASMT MOSQUITO CONTROL	40,300.00	41,430.00		44,328.00		19,451.00												
820	82084	56400	ASMT AIR POLLUTION CONTROL		2,418.00		2,442.00		2,502.00												
820	82084	56410	ASMT METRO AREA PLANNING		3,240.00		3,335.00		3,402.00												
820	82084	56610	ASMT MBTA ASSESSMENT	138,156.00	140,654.00		143,878.00		61,785.00												
820	82084	56700	ASMT SCHOOL CHOICE ASSESSMENT		5,000.00		5,000.00		2,085.00												
820	82084	56701	ASMT CHARTER SCH SEND TUITION		-																
820	82084	56710	ASMT RMV NON-RENEWAL SURCHARGE	3,800.00	3,800.00		3,800.00		1,053.00												
820	82084	56991	ASMT ESSEX TECHNICAL INST ASSESS		-																
820	82084	56992	ASMT ESSEX COUNTY REGIONAL COMM CTR	103,869.00	103,869.00		87,179.00														
LOCAL AID ASSESSMENTS				296,783.00	300,530.00		296,652.00		-												
LOCAL AID ASSESSMENTS				296,783.00	300,530.00		296,652.00		-												
UNCLASSIFIED / EMPLOYEE BENEFITS																					
910	91005	51700	EMP ESSEX COUNTY RETIREMENT	1,022,265.00	1,056,547.00		1,118,667.00		1,224,339.00	1,365,197.00	1,365,197.00	1,365,197.00	66,836.00	1,432,033.00	4.90%	1,432,033.00	1,432,033.00				Based on Actual FY22 Appropriation Letter w/ July 1 payment
913	91305	51720	EMP UNEMPLOYMENT INSURANCE		3,101.65		-														
915	91505	51730	EMP MHA HEALTH BENEFIT TRUST	1,839,055.23	1,820,418.12		1,942,446.06		1,996,182.28	2,100,000.00	856,405.18	2,100,000.00	160,000.00	2,260,000.00	7.62%	2,100,000.00	2,050,000.00				
915	91505	51740	EMP BOSTON LIFE		4,333.92		4,833.22		5,103.74	6,855.00	2,161.81	6,855.00		6,855.00	0.00%	6,855.00	6,855.00				
915	91505	51750	EMP MEDICARE TAX - 1.45%	154,318.79	162,167.00		164,627.77		174,212.33	205,932.00	75,175.15	205,932.00	4,200.00	210,132.00	2.04%	210,132.00	210,132.00				INCREASE/DECREASE IN FIXED CHARGES INCLUDED IN BUDGET
915	91505	51770	EMP ADMINISTRATIVE FEES		2,756.00		3,451.00		4,210.00	4,200.00	1,987.00	4,200.00		4,200.00	0.00%	4,200.00	4,200.00				
915	91505	51771	EMP HRA INPATIENT HOSPITAL		-		-		-	2,000.00	-	2,000.00		2,000.00	0.00%	2,000.00	2,000.00				
UNCLASSIFIED/EMPLOYEE BENEFITS:				3,026,784.16	3,046,917.04		3,234,784.05		3,403,923.35	3,684,184.00	2,300,926.14	3,684,184.00	231,036.00	3,915,220.00	6.27%	3,755,220.00	3,705,220.00				
TOTAL UNCLASSIFIED / EMPLOYEE BENEFITS:				3,026,784.16	3,046,917.04		3,234,784.05		3,403,923.35	3,684,184.00	2,300,926.14	3,684,184.00	231,036.00	3,915,220.00	6.						

115,682.00 amount of inc/dec less the schools

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

FY17	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
EXPENSES	EXPENSES	EXPENSES	EXPENSES	APPROPRIATION	EXPENSES YTD 12/31/20	LEVEL FUNDED BUDGET	INCREASE / DECREASES	PROPOSED DEPT BUDGET	% Change	TA / SEL BUDGET	FINANCE COMMITTEE	BUDGET NOTES	FCM VOTE DATE	MOTION BY	SECONDED BY	FCM VOTE
			15,604,032.42		13,883,339.44	TOWN ONLY				Diff b/t TA & FCM	110,861.00					
		(425,000.00)			225,000.00	30,132,449.00	TOTAL OMNIBUS	30,742,178.00								
		15,179,032.42			100,000.00	(17,308,242.00)	less Schools	(17,802,289.00)		31,069,991.00	30,959,130.00					
		(13,691,353.07)			320,000.00	12,824,207.00	Town Budget	12,939,889.00		(9,368,645.00)	(9,368,644.00)					
					14,528,339.44		ABOVE GUIDELINES	349,043.00		21,701,346.00	21,590,486.00					
							TOTAL FY22 Budget	13,288,932.00								
									3.62%							
						TOWN & SCHOOL					22,062,927.00					
						30,132,449.00	TOTAL OMNIBUS	30,742,178.00			Attachment A					
						-	ABOVE GUIDELINES	349,043.00								
						30,132,449.00	TOTAL FY22 Budget	31,091,221.00								
									3.18%							

