

TOWN OF TOPSFIELD

**DEPARTMENTAL BUDGETS**

*Fiscal Year 2022 Budget*

122	SELECT BOARD DEPARTMENT	411	STORMWATER MANAGEMENT
124	SELECT BOARD SPECIAL	420	HIGHWAY DEPARTMENT
135	ACCOUNTING DEPARTMENT	423	SNOW & ICE
141	ASSESSOR DEPARTMENT	424	STREET LIGHTS
145	TREASURER / COLLECTOR DEPARTMENT	430	REFUSE EXPENSE
150	TOWN HALL EXPENSE	433	RECYCLING EXPENSE
151	TOWN OWNED BUILDINGS	492	PARK & CEMETERY
157	PEG/CABLE ADVISORY	494	LANDFILL
161	TOWN CLERK DEPARTMENT	512	BOARD OF HEALTH
171	CONSERVATION COMMISSION	541	COUNCIL ON AGING
176	ZONING BOARD	546	VETERAN'S SERVICES
210	POLICE DEPARTMENT	548	SOLDIER & GRAVES
220	FIRE DEPARTMENT	691	HISTORICAL COMMISSION
241	INSPECTIONS DEPARTMENT	692	MEMORIAL / VETERAN'S DAY
245	SEALER OF WEIGHTS & MEASURES	751	DEBT SERVICE
292	ANIMAL CONTROL OFFICER	820	LOCAL AID ASSESSMENTS
294	ANIMAL INSPECTOR	910	UNCLASSIFIED / EMPLOYEE BENEFITS
		916	UNCLASSIFIED / INSURANCE
		918	EMPLOYEE COMPENSATION

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
GENERAL GOVERNMENT																
MODERATOR																
114	11401	51110	STIPEND	MODERATOR	-	-	-	50.00	-	50.00		50.00	0.00%	50.00	50.00	
MODERATOR SALARY & WAGES:					-	-	-	50.00	-	50.00	-	50.00	0.00%	50.00	50.00	
TOTAL MODERATOR:					-	-	-	50.00	-	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		5.00	0.00%	5.00	5.00	
122	12201	51112	SALARY	SEL SAL TOWN ADMINISTRATOR	127,868.15	130,049.91	121,940.95	133,980.00	60,573.29	133,980.00	2,680.00	136,660.00	2.00%	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	2.00%	73,268.00	73,268.00	
122	12201	51490	SALARY	SEL SAL LONGEVITY	-	750.00	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	1,750.00	3,000.00	1,500.00	3,000.00		3,000.00	0.00%	3,000.00	3,000.00	
122	12201	51990	SALARY	SEL SAL SEVERANCE	-	86,700.00										
					132,068.15	288,093.51	194,506.19	209,563.00	95,228.09	209,563.00	4,120.00	213,683.00	1.97%	213,683.00	213,683.00	
122	12202	51130	WAGES	SEL WAGE TA EXEC SECRETARY	63,560.42	-						-				Personnel By-Laws - FY22 Grade 6 / Step 11  Personnel By-Laws - FY22 G3 / S11: <b>REQUESTING ADDL \$1,081</b>
122	12202	51140	WAGES	SEL WAGE EXEC ASST	52,411.19	63,172.03	66,955.14	68,332.00	30,812.82	68,332.00	1,374.00	69,706.00	2.01%	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	1.98%	2,162.00	2,162.00	
122	12202	51912	WAGES	SEL WAGE WEBSITE STIPEND	-	428.18						-				
122	12202	51310	WAGES	SEL WAGE OVERTIME								-				
122	12202	51490	WAGES	SEL WAGE LONGEVITY	750.00							-				
					116,721.61	64,655.51	69,982.22	70,452.00	32,548.36	70,452.00	1,416.00	71,868.00	2.01%	71,868.00	71,868.00	
SELECT BOARD SALARY & WAGES:					248,789.76	352,749.02	264,488.41	280,015.00	127,776.45	280,015.00	5,536.00	285,551.00	1.98%	285,551.00	285,551.00	
122	12205	53200	EXPENSE	SEL TRAVEL/TRAINING/CONF	5,189.64	5,185.60	1,412.79	5,130.00	50.00	5,130.00		5,130.00	0.00%	5,130.00	5,130.00	Re-align of accounts; net = 0
122	12205	53400	EXPENSE	SEL TELE / COMMUNICATIONS	560.89	-						-				
122	12205	53422	EXPENSE	SEL ANNUL WAR/TWN RPT	2,734.15	3,016.34	3,068.85	4,721.00		4,721.00	(1,000.00)	3,721.00	-21.18%	3,721.00	3,721.00	
122	12205	53430	EXPENSE	SEL POSTAGE	439.59	141.05	647.14	710.00	94.85	710.00		710.00	0.00%	710.00	710.00	
122	12205	53450	EXPENSE	SEL ADVERTISING	990.25	410.81	1,835.26	1,000.00	267.44	1,000.00		1,000.00	0.00%	1,000.00	1,000.00	
122	12205	55800	EXPENSE	SEL MISCELLANEOUS EXPENSE	-	-	282.87					-				
122	12205	55850	EXPENSE	SEL PUBLICATIONS	215.56	49.50						-				
122	12205	57000	EXPENSE	SEL OTHER EXPENSE	-							-				
122	12205	57300	EXPENSE	SEL DUES, PUB & MMBRSHPS	3,571.73	3,797.09	3,250.00	2,550.00	2,162.00	2,550.00	1,000.00	3,550.00	39.22%	3,550.00	3,550.00	Re-align of accounts; net = 0
SELECT BOARD EXPENSES:					13,701.81	12,600.39	10,496.91	14,111.00	2,574.29	14,111.00	-	14,111.00	0.00%	14,111.00	14,111.00	
TOTAL SELECT BOARD DEPARTMENT:					262,491.57	365,349.41	274,985.32	294,126.00	130,350.74	294,126.00	5,536.00	299,662.00	1.88%	299,662.00	299,662.00	
SELECT BOARD SPECIAL																
124	12405	53030	EXPENSE	SSP LEGAL SERVICES	58,083.98	50,943.51	25,354.62	55,000.00	6,604.11	55,000.00		55,000.00	0.00%	55,000.00	55,000.00	
124	12405	53050	EXPENSE	SSP PROFESSIONAL SRVS	19,639.08	20,831.12	31,065.00	20,000.00	3,015.00	20,000.00		20,000.00	0.00%	20,000.00	20,000.00	
124	12405	53200	EXPENSE	SSP TRAVEL/TRAINING/CONF	-	-	2,290.00	2,100.00	1,000.00	2,100.00		2,100.00	0.00%	2,100.00	2,100.00	
124	12405	53801	EXPENSE	SSP MISC SRVS	-	-						-				
124	12405	53801	EXPENSE	SSP PRKG CLK CONTRACTED SRVS	-	16.00	-	200.00		200.00		200.00	0.00%	200.00	200.00	
124	12405	57900	EXPENSE	SSP UNFUNDED COMMITTEES	59.00							-				
SPECIAL SELECT BOARD EXPENSES					77,782.06	71,790.63	58,709.62	77,300.00	10,619.11	77,300.00	-	77,300.00	0.00%	77,300.00	77,300.00	
TOTAL SELECT BOARD SPECIAL:					77,782.06	71,790.63	58,709.62	77,300.00	10,619.11	77,300.00	-	77,300.00	0.00%	77,300.00	77,300.00	
FINANCE COMMITTEE:																
131	13102	51140	WAGES	FCM WAGE MINUTE TAKER	1,185.24	1,336.67	1,358.52	1,548.00		1,548.00	31.00	1,579.00	2.00%	1,579.00	1,579.00	Personnel By-Laws - FY22 Grade 3 / Step 10
FINANCE COMMITTEE SALARY & WAGES:					1,185.24	1,336.67	1,358.52	1,548.00	-	1,548.00	31.00	1,579.00	2.00%	1,579.00	1,579.00	
131	13105	53000	EXPENSE	FCM PRINTING	-	-						-				
131	13105	53450	EXPENSE	FCM ADVERTISING	-	-						-				
131	13105	57300	EXPENSE	FCM DUES, PUBL & MMBRSHPS	180.00	180.00	180.00	200.00		200.00		200.00	0.00%	200.00	200.00	
131	13105	57800	EXPENSE	FCM MISC EXPENSE	-	-		150.00		150.00		150.00	0.00%	150.00	150.00	
FINANCE COMMITTEE EXPENSES:					180.00	180.00	180.00	350.00	-	350.00	-	350.00	0.00%	350.00	350.00	
131	13105	57999	RESERVE	RESERVE FUND	-	-		100,000.00		100,000.00		100,000.00	0.00%	100,000.00	100,000.00	
RESERVE FUND					-	-	-	100,000.00	-	100,000.00	-	100,000.00	0.00%	100,000.00	100,000.00	
TOTAL FINANCE COMMITTEE:					1,365.24	1,516.67	1,538.52	101,898.00	-	101,898.00	31.00	101,929.00	0.03%	101,929.00	101,929.00	
ACCOUNTING DEPARTMENT																
135	13501	51120	SALARY	ACT SAL TOWN ACCOUNTANT	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

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
135	13501	51490	SALARY	ACT LONGEVITY	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	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	62,553.00	Personnel By-Laws - FY22 G6 / S7; <b>ADD'L \$9,397 INCLUDED</b>
135	13502	51310	WAGES	ACT WAGE OVERTIME								-				
135	13502	51493	WAGES	ACT ADDL VACA ACCRL PAY	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	62,553.00	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
ACCOUNTING SALARY & WAGES:					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	171,046.00	
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 \$19,000; ADD'L \$5,000 INCLUDED
135	13505	53140	EXPENSE	ACT AUDIT SRVS	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	32,000.00	
135	13505	53200	EXPENSE	ACT MTG/CONF/LICENSES	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	1,297.17	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	2,124.18	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	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	-	-		-		-		-		-	-	
ACCOUNTING EXPENSES:					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	37,026.00	
TOTAL ACCOUNTING DEPARTMENT:					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	208,072.00	
ASSESSOR'S DEPARTMENT																
141	14101	51110	SALARY	ASR SAL ASSESSORS	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	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	-	-		-		-		-		-	-	
					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	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	-	-		-		-		-		-	-	
					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:					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 REINSECTIONS			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; ADD'L \$4,000 INCLUDED MOVED FROM TWN-COMPUTER CONTRACT; Budget Impact=0
141	14105	53052	EXPENSE	ASR PROF SRVS - ATB / CONSULTING	17,966.66	15,185.84	11,250.00	19,200.00	9,550.00	19,200.00		19,200.00	0.00%	19,200.00	23,200.00	
141	14105	53054	EXPENSE	ASR PROF SRVS - PATRIOT PROPERTIES							7,600.00	7,600.00		7,600.00	7,600.00	
141	14105	53060	EXPENSE	ASR DEEDS	-	-		-		-		-		-	-	
141	14105	53070	EXPENSE	ASR MAP UPDATING	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	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		650.00	650.00	
141	14105	53430	EXPENSE	ASR POSTAGE	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	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	1,462.15	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	1,885.84	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	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	-	-		-		-		-		-	-	
ASSESSOR EXPENSES:					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	55,295.00	
TOTAL ASSESSOR DEPARTMENT:					141,425.77	145,187.22	161,664.02	187,251.00	78,762.73	187,251.00	10,401.00	197,652.00	5.55%	197,652.00	201,652.00	
TREASURER / COLLECTOR DEPARTMENT																
145	14501	51120	SALARY	TRS SAL TRS/COLL	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					-		-	-	
					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	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 Personnel By-Laws - FY22 Grade 6 / Step 7
145	14502	51140	WAGES	TRS WAGE PAYROLL COORDINATOR	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	
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	-	-		-		-		-		-	-	
					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:					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	
145	14505	53010	EXPENSE	TRS TAX TITLE LEGAL SRVS	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	Funded every 2 yrs; New Schedule eff: FY22 / Approp in FY23
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	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	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	2,607.86	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	3,147.82	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	3,066.28	4,237.92	3,276.62	3,450.00		3,450.00		3,450.00	0.00%	3,450.00	3,450.00	
145	14505	57100	EXPENSE	TRS TRAVEL EXPENSES	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	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			-		-	-	

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
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	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:					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:					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	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
TOWN HALL EXPENSE																
150	15005	52100	EXPENSE	TWN ELECTRICITY	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	29,000.00	REQUESTING ADD'L \$10,000; ADD'L \$9,000 INCLUDED
150	15005	52150	EXPENSE	TWN GAS	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	19,583.57	4,119.94		-		-		-		-	-	
150	15005	52300	EXPENSE	TWN WATER	87.10	569.86	588.78	750.00	119.70	750.00		750.00	0.00%	750.00	750.00	Re-align of accounts; net = 0
150	15005	52400	EXPENSE	TWN REPAIRS & MAINTENANCE	15,230.41	26,160.67	25,580.40	39,000.00	9,977.07	39,000.00	(2,000.00)	37,000.00	-5.13%	37,000.00	37,000.00	
150	15005	52511	EXPENSE	TWN MAINTENANCE COPIER	-		-	-		-		-		-	-	
150	15005	52512	EXPENSE	TWN MAINTENANCE PRINTERS	2,831.12	2,951.18	2,614.39	3,000.00	1,312.96	3,000.00		3,000.00	0.00%	3,000.00	3,000.00	ADD'L \$1,504 INCLUDED
150	15005	53040	EXPENSE	TWN SOFTWARE MODIFICATIONS	-		-	-		-		-		-	-	
150	15005	53041	EXPENSE	TWN FIXED ASSETS SOFTWARE	-		-	-		-		-		-	-	
150	15005	53044	EXPENSE	TWN COMPUTER-MUNIS SOFTWARE			48,680.89	50,142.00	50,141.33	50,142.00		50,142.00	0.00%	50,142.00	51,646.00	MOVE \$7600 ASR-PATRIOT/\$2K CLK-FOIA DIRECT/\$3250 CIVIC PLUS
150	15005	53045	EXPENSE	TWN COMPUTER-COMPUTER CONTRACT		1,598.12								-	-	
150	15005	53046	EXPENSE	TWN COMPUTER-OTHER CONTRACTS	87,327.72	90,848.75	46,140.77	62,540.00	27,708.16	62,540.00	(12,850.00)	49,690.00	-20.55%	49,690.00	49,690.00	
150	15005	53048	EXPENSE	TWN COMPUTER-IT SERVICES			12,297.50	25,000.00	1,785.00	25,000.00		25,000.00	0.00%	25,000.00	25,000.00	REQUESTING ADD'L \$2,000
150	15005	53050	EXPENSE	TWN SYSTEMS ADMIN CONSULTING	2,450.00	1,425.00		-		-		-		-	-	
150	15005	53052	EXPENSE	TWN FACILITY MANAGEMENT SERVICES			21,975.00	25,000.00	6,790.13	25,000.00		25,000.00	0.00%	25,000.00	25,000.00	
150	15005	53200	EXPENSE	TWN TRAVEL/TRAINING/CONF	-	-		-		-		-		-	-	\$5,400 SAVINGS-NEW PHONES; MOVE \$2600 TO PEG-VERIZON FIOS
150	15005	53400	EXPENSE	TWN TELE / COMMUNICATIONS	24,741.40	32,758.54	32,624.17	28,000.00	14,091.75	28,000.00	(8,000.00)	20,000.00	-28.57%	20,000.00	20,000.00	
150	15005	53440	EXPENSE	TWN POSTAGE METER	1,815.00	1,815.00	1,815.00	1,815.00	828.75	1,815.00		1,815.00	0.00%	1,815.00	2,505.00	
150	15005	54200	EXPENSE	TWN OFFICE SUPPLIES	5,655.87	1,802.36	2,581.96	2,655.00	408.56	2,655.00		2,655.00	0.00%	2,655.00	2,655.00	ADD'L \$690 INCLUDED
150	15005	54221	EXPENSE	TWN COPIER PAPER	2,205.22	959.70	1,080.98	2,000.00	339.90	2,000.00		2,000.00	0.00%	2,000.00	2,000.00	
150	15005	54222	EXPENSE	TWN FAX SUPPLIES	69.99			-		-		-		-	-	
150	15005	54223	EXPENSE	TWN POSTAGE METER SUPPLIES	419.02	374.82	356.86	860.00		860.00		860.00	0.00%	860.00	860.00	Re-align of accounts; net = 0
150	15005	54224	EXPENSE	TWN COPIER EXP/B&W	1,335.49	857.92	1,662.10	3,030.00	538.87	3,030.00	(1,630.00)	1,400.00	-53.80%	1,400.00	1,400.00	
150	15005	54226	EXPENSE	TWN COPIER EXP/COLOR	3,070.37	3,600.25	4,041.60	-	369.65	-	4,660.00	4,660.00		4,660.00	4,660.00	
150	15005	54300	EXPENSE	TWN MAINT/ BUILDING	287.09	750.53		1,030.00		1,030.00	(1,030.00)		-100.00%	-	-	Re-align of accounts; net = 0
150	15005	54500	EXPENSE	TWN CUSTODIAL SUPPLIES		601.58		-		-		-		-	-	
150	15005	55810	EXPENSE	TWN COMPUTER SUPPLIES	-		-	-		-		-		-	-	
150	15005	57100	EXPENSE	TWN TRAVEL EXPENSE	126.00			-		-		-		-	-	Re-align of accounts; net = 0
150	15005	58510	EXPENSE	TWN COMPUTER EQUIPMENT	4,950.60	5,233.99	3,055.01	7,300.00		7,300.00		7,300.00	0.00%	7,300.00	7,300.00	
150	15005	58700	EXPENSE	TWN OTHER EQUIPMENT / FURNISHINGS	785.00	37,353.25	-	-		-		-		-	-	
TOWN HALL EXPENSES:					180,681.81	244,147.87	234,528.21	275,122.00	132,819.59	275,122.00	(20,850.00)	254,272.00	-7.58%	254,272.00	265,466.00	
TOTAL TOWN HALL EXPENSE:					180,681.81	244,147.87	234,528.21	275,122.00	132,819.59	275,122.00	(20,850.00)	254,272.00	-7.58%	254,272.00	265,466.00	
TOWN OWNED BUILDINGS																
151	15105	52100	EXPENSE	TBD ELECTRICITY	281.90	246.76	600.98	400.00	177.70	400.00		400.00	0.00%	400.00	400.00	Old Highway Garage
TOWN OWN BUILDINGS EXPENSES:					281.90	246.76	600.98	400.00	177.70	400.00	-	400.00	0.00%	400.00	400.00	
TOTAL TOWN OWNED BUILDINGS:					281.90	246.76	600.98	400.00	177.70	400.00	-	400.00	0.00%	400.00	400.00	
PEG/CABLE ADVISORY																
157	15702	51140	WAGES	PEG PART TIME WAGES	-	-						-				Dept supported by offset from PEG Cable Res'd for APPROP
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		5,000.00	5,000.00	
PEG/CABLE ADVISORY SALARY & WAGES:					-	-	4,999.92	5,000.00	2,499.96	5,000.00	-	5,000.00	0.00%	5,000.00	5,000.00	
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		1,000.00	(1,000.00)	-		-	-	
157	15705	53042	EXPENSE	PEG WEBSITE SOFTWARE/LICENSES								-		-	-	Re-align of accounts; net = 0
157	15705	53050	EXPENSE	PEG PROF SRVS - BOXFORD CABLE ACCESS	36,426.00	37,000.00	39,241.00	42,500.00	3,391.70	42,500.00	(2,500.00)	40,000.00		40,000.00	40,000.00	
157	15705	53052	EXPENSE	PEG PROF SRVS-CIVC PLUS							3,250.00	3,250.00		3,250.00	3,250.00	
157	15705	53430	EXPENSE	PEG POSTAGE	-	-						-		-	-	MOVED FROM TWN-COMPUTER CONTRACT; Budget Impact=0
157	15705	54000	EXPENSE	PEG SUPPLIES								-		-	-	
157	15705	57000	EXPENSE	PEG OTHER WEB & CABLE EXPENSES	469.69	400.00	400.00	500.00	400.00	500.00	2,600.00	3,100.00	520.00%	3,100.00	3,100.00	
PEG/CABLE ADVISORY EXPENSES:					42,093.19	37,400.00	39,641.00	44,000.00	3,791.70	44,000.00	5,850.00	49,850.00	13.30%	49,850.00	49,850.00	
TOTAL PEG/CABLE ADVISORY:					42,093.19	37,400.00	44,640.92	49,000.00	6,291.66	49,000.00	5,850.00	54,850.00	11.94%	54,850.00	54,850.00	
TOWN CLERK DEPARTMENT																
161	16101	51110	SALARY	CLK SAL TOWN CLERK	61,925.42	69,804.80	73,716.32	75,461.00	34,116.16	75,461.00	1,503.00	76,964.00	1.99%	76,964.00	76,964.00	Personnel By-Laws - FY22 Grade 8 / Step 5
					-							-		-	-	
					61,925.42	69,804.80	73,716.32	75,461.00	34,116.16	75,461.00	1,503.00	76,964.00	1.99%	76,964.00	76,964.00	
161	16102	51140	WAGES	CLK WAGES CLERICAL	21,137.93	22,388.84	24,253.60	24,865.00	12,044.24	24,865.00	563.00	25,428.00	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	1,037.00	-		-		-		-	-	
161	16102		WAGES	CLK WAGES TEMPORARY HELP								-		-	-	
161	16102	51310	WAGES	CLK OVERTIME	-	-						-		-	-	
161	16102	51820	WAGES	CLK REGISTRARS	1,000.00	950.00	800.00	1,000.00	400.00	1,000.00		1,000.00	0.00%	1,000.00	1,000.00	

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

						FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
						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
161	16102	51825	WAGES	CLK	CONSTABLE	300.00	300.00	300.00	300.00	150.00	300.00		300.00	0.00%	300.00	300.00	
161	16102	51870	WAGES	CLK	ELECTION WORKERS	958.50	3,211.50	1,586.00	4,569.00	3,621.25	4,569.00	(2,969.00)	1,600.00	-64.98%	1,600.00	1,600.00	Represents 1 local election & change in min wage to \$13.50
						23,396.43	29,755.98	27,976.60	30,734.00	16,215.49	30,734.00	(2,406.00)	28,328.00	-62.72%	28,328.00	28,328.00	
TOWN CLERK SALARY & WAGES:						85,321.85	99,560.78	101,692.92	106,195.00	50,331.65	106,195.00	(903.00)	105,292.00	-0.85%	105,292.00	105,292.00	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
161	16105	52700	EXPENSE	CLK BUILDING RENTAL	-	-	-	450.00		450.00	(300.00)	150.00	-66.67%	150.00	150.00	Represents 1 local election
161	16105	52760	EXPENSE	CLK SAFE DEPOSIT BOX RENTAL	185.00	175.00	175.00	175.00	185.00	175.00		175.00	0.00%	175.00	175.00	
161	16105	53052	EXPENSE	CLK CONSULTANT	-	-	-	-		-		-		-	-	
161	16105	53054	EXPENSE	CLK CONTRACTS/SERVICES							2,000.00	2,000.00		2,000.00	6,772.00	TRFR IN; Budget impact=0 / ADD'L \$4772 (4items) INCLUDED
161	16105	53421	EXPENSE	CLK ANNUAL RESIDENTS LISTING	110.56	25.98	-	206.00	173.72	206.00		206.00	0.00%	206.00	206.00	
161	16105	53424	EXPENSE	CLK CENSUS FORMS & ENVELOPES	220.00	118.00	312.00	401.00		401.00		401.00	0.00%	401.00	401.00	
161	16105	53430	EXPENSE	CLK POSTAGE	1,526.92	1,541.59	2,221.90	1,545.00	1,981.15	1,545.00	500.00	2,045.00	32.36%	2,045.00	2,045.00	
161	16105	53800	EXPENSE	CLK RESTOR/PRESERV TOWN RECOR	-	-	180.20	1,030.00		1,030.00	(500.00)	530.00	-48.54%	530.00	530.00	Re-align of accounts; net = 0
161	16105	53801	EXPENSE	CLK CODIFICATION TOWN LEG			-	-		-		-		-	-	Re-align of accounts; net = 0
161	16105	53840	EXPENSE	CLK CENSUS EXPENSE	1,168.02	1,021.35	2,101.73	2,318.00	1,011.01	2,318.00		2,318.00	0.00%	2,318.00	2,318.00	
161	16105	54200	EXPENSE	CLK OFFICE SUPPLIES	1,125.09	769.95	182.29	1,130.00		1,130.00		1,130.00	0.00%	1,130.00	1,130.00	
161	16105	54215	EXPENSE	CLK DOG TAGS/LICENSE FORMS	250.64	295.18	234.76	330.00	257.24	330.00		330.00	0.00%	330.00	330.00	
161	16105	54224	EXPENSE	CLK ELECTION EXPENSES	3,491.50	7,494.86	5,795.62	7,062.00	2,620.38	7,062.00	(3,112.00)	3,950.00	-44.07%	3,950.00	3,950.00	Represents 1 local election
161	16105	54225	EXPENSE	CLK TOWN MTG EXPENSES	1,230.00	1,290.00	25.93	825.00		825.00		825.00	0.00%	825.00	825.00	
161	16105	57100	EXPENSE	CLK TRAVEL EXPENSES	1,586.84	1,636.04	577.30	1,500.00		1,500.00		1,500.00	0.00%	1,500.00	1,500.00	
161	16105	57300	EXPENSE	CLK DUES, PUBL & MMBRSHPS	100.00	160.00	100.00	125.00	75.00	125.00		125.00	0.00%	125.00	125.00	
TOWN CLERK EXPENSES:					10,994.57	14,527.95	11,906.73	17,097.00	6,303.50	17,097.00	(1,412.00)	15,685.00	-8.26%	15,685.00	20,457.00	
TOTAL TOWN CLERK:					96,316.42	114,088.73	113,599.65	123,292.00	56,635.15	123,292.00	(2,315.00)	120,977.00	-1.88%	120,977.00	125,749.00	
TRUST FUND CLERK																
162	16205	57800	EXPENSE	TRUST FUND CLERK STIPEND	-	-						-				
TRUST FUND CLERK:					-	-	-	-	-	-	-	-	-	-	-	
TOTAL TRUST FUND CLERK:					-	-	-	-	-	-	-	-	-	-	-	
CONSERVATION COMMISSION																
171	17101	51120	SALARY	CCM SAL ADMINSTRATOR	61,225.81	64,646.40	68,245.76	69,907.00	31,605.12	69,907.00	1,399.00	71,306.00	2.00%	71,306.00	71,306.00	Personnel By-Laws - FY22 Grade 7 / Step 7
171	17101	51490	SALARY	CCM LONGEVITY		-						-				
					61,225.81	64,646.40	68,245.76	69,907.00	31,605.12	69,907.00	1,399.00	71,306.00	2.00%	71,306.00	71,306.00	
171	17102	51140	WAGES	CCM WAGE SR ADMINISTRATIVE ASSISTANT	17,787.92	22,939.80	24,239.89	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 Grade 5 / Step 10
171	17102	51143	WAGES	CCM WAGE MINUTES SECRY		-						-				
					17,787.92	22,939.80	24,239.89	24,786.00	11,181.96	24,786.00	505.00	25,291.00	2.04%	25,291.00	25,291.00	
CONSERVATION COMMISSION SALARY & WAGES:					79,013.73	87,586.20	92,485.65	94,693.00	42,787.08	94,693.00	1,904.00	96,597.00	2.01%	96,597.00	96,597.00	
TOTAL CONSERVATION COMMISSION:					79,013.73	87,586.20	92,485.65	94,693.00	42,787.08	94,693.00	1,904.00	96,597.00	2.01%	96,597.00	96,597.00	
PLANNING BOARD																
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		-						-				
PLANNING BOARD SALARY & WAGES					-	-	-	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	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	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:					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:					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	64.00	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					1,281,989.22	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	1,705,960.00	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

				FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
				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	
PUBLIC SAFETY																
POLICE DEPARTMENT																
210	21001	51120	SALARY	POL SAL POLICE CHIEF	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	
					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	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	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	66,108.00	
210	21002	51140	WAGES	POL WAGE CLERICAL	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	61,764.02	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	
210	21002	51152	WAGES	POL WAGE RESERVES-HOLIDAYS	175.44	720.84	87.72		175.44		-	-		-	-	
210	21002	51160	WAGES	POL WAGE PRISONER WATCH ATTENDANT	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	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	167.32						-	-		-	-	
210	21002	51410	WAGES	POL WAGE NITE DIFF REG POL	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	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	POL WAGE NITE DIFF DISPATCH	-	-					-	-		-	-	
210	21002	51414	WAGES	POL WAGE ASSIGNED DUTY	3,278.83	-					-	-		-	-	
210	21002	51420	WAGES	POL WAGE HOLIDAY PAY	49,532.23	60,706.74	54,570.62	75,458.00	3,788.20	75,458.00	(13,358.00)	62,100.00	-17.70%	62,100.00	62,100.00	
210	21002	51421	WAGES	POL WAGE HOLIDAYS DISP	-	-					-	-		-	-	
210	21002	51490	WAGES	POL WAGE LONGEVITY	8,625.00	6,650.00	7,750.00	9,125.00	6,750.00	9,125.00	(1,300.00)	7,825.00	-14.25%	7,825.00	7,825.00	
210	21002	51493	WAGES	POL ADD'L VAC ACCR'L PAY OUT	-	-					-	-		-	-	
210	21002	51910	WAGES	POL WAGE TRAINING	51,083.50	44,189.68	14,607.36	85,975.00	18,327.56	85,975.00	(13,423.00)	72,552.00	-15.61%	72,552.00	72,552.00	
210	21002	51912	WAGES	POL WAGE SPECIALTY PAY	2,800.00	3,050.00	-	4,500.00		4,500.00	300.00	4,800.00	6.67%	4,800.00	4,800.00	
210	21002	51916	WAGES	POL WAGE RESERVE INCENTIVE	-	-	7,650.00	2,000.00	400.00	2,000.00		2,000.00	0.00%	2,000.00	2,000.00	
210	21002	51920	WAGES	POL PR UNIFORM ALLOWANCE	-	17,100.00	22,580.00	20,900.00	17,800.00	20,900.00	3,300.00	24,200.00	15.79%	24,200.00	24,200.00	
210	21002	51932	WAGES	POL PR RESERVE INCENTIVE	-	400.00					-	-		-	-	
					1,236,218.89	1,310,978.22	1,095,902.52	1,319,101.00	442,841.48	1,319,101.00	(9,749.00)	1,309,352.00	-0.74%	1,309,352.00	1,311,020.00	
POLICE DEPARTMENT SALARY & WAGES					1,363,538.96	1,439,128.22	1,336,865.89	1,563,401.00	552,500.06	1,563,401.00	(4,899.00)	1,558,502.00	-0.31%	1,558,502.00	1,560,170.00	
210	21005	52000	EXPENSE	POL CRUISER LEASE	-	-	-	-		-		-		-	-	Accounts have been re-aligned by Police Dept based on actuals
210	21005	52100	EXPENSE	POL ELECTRICITY	8,200.40	7,431.51	8,276.57	13,500.00	5,259.45	13,500.00	(4,370.00)	9,130.00	-32.37%	9,130.00	9,130.00	
210	21005	52200	EXPENSE	POL NATURAL GAS	5,804.45	5,678.84	4,746.55	5,712.00	432.20	5,712.00	571.00	6,283.00	10.00%	6,283.00	6,283.00	
210	21005	52300	EXPENSE	POL WATER	722.44	563.18	590.82	1,000.00	240.68	1,000.00	(312.00)	688.00	-31.20%	688.00	688.00	
210	21005	52400	EXPENSE	POL MAINT-BUILDING	19,512.65	19,600.17	16,657.99	16,338.00	10,458.64	16,338.00	2,855.00	19,193.00	17.47%	19,193.00	19,193.00	
210	21005	52410	EXPENSE	POL MAINT-HEATING/GAS TANKS	-	-	2,830.08	2,000.00		2,000.00	(2,000.00)	-	-100.00%	-	-	
210	21005	52450	EXPENSE	POL MAINT-VEH	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-OFCE 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	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	-	816.00	-	1,000.00	626.50	1,000.00	(1,000.00)	-	-100.00%	-	-	
210	21005	53000	EXPENSE	HWY MED EXAM/DRUG TESTING	-	4,146.00	-	-		-	1,000.00	1,000.00		1,000.00	1,000.00	
210	21005	53200	EXPENSE	POL MTG/CONF/LICENSES	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	350.00	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	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	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	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	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	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	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	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	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	3,021.78	3,579.43	936.56	3,713.00		3,713.00	(3,713.00)	-	-100.00%	-	-	
210	21005	55820	EXPENSE	POL UNIFORM EXPENSE	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	EXPENSE	POL SUBSCRIPTIONS	2,785.00	800.85	-	3,700.00		3,700.00	(3,700.00)	-	-100.00%	-	-	
210	21005	55880	EXPENSE	POL EQUIPMENT	3,265.25	175.98	537.83	1,000.00	1,986.33	1,000.00	8,070.00	9,070.00	807.00%	9,070.00	4,170.00	
210																

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
210	21005	57850	EXPENSE	POL MEALS FOR PRISONERS	1,073.63	-	-	700.00	24.61	700.00	(600.00)	100.00	-85.71%	100.00	100.00	
210	21005	58510	EXPENSE	POL OFC EQUIP & FURNITURE	5,207.20	14,544.80	2,461.59	900.00		900.00	3,492.00	4,392.00	388.00%	4,392.00	4,392.00	
210	21005	58520	EXPENSE	POL RADIO EQUIPMENT	1,815.58	4,751.48	2,547.48	5,000.00	1,270.80	5,000.00	6,055.00	11,055.00	121.10%	11,055.00	6,055.00	Body Radios; Vehicle radios requested through FC
210	21005	58540	EXPENSE	POL CAP - TELEPHONE SYSTEM			235.00									
210	21005	58542	EXPENSE	POL PORTABLE RADIO		19,945.79										
POLICE DEPARTMENT EXPENSES:					149,953.21	152,930.63	98,598.87	135,388.00	46,018.41	135,388.00	-	135,388.00	0.00%	135,388.00	125,488.00	
TOTAL POLICE DEPARTMENT:					1,513,492.17	1,592,058.85	1,435,464.76	1,698,789.00	598,518.47	1,698,789.00	(4,899.00)	1,693,890.00	-0.29%	1,693,890.00	1,685,658.00	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

				FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	FY22
				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	
FIRE DEPARTMENT																
220	22001	51120	SALARY	FIR SAL FIRE CHIEF (APPOINTED)	99,558.46	120,363.28	122,766.34	125,224.00	56,626.43	125,224.00	2,531.00	127,755.00	2.02%	127,755.00	127,755.00	Contractual - Fire Chief dated 7/1/20 - 6/30/23
220	22001	51500	SALARY	FIR STIPEND/PHONE&COMPUTER	-	-	-	-	-	-	-	-	-	-	-	
220	22001	51950	SALARY	FIR SAL EMER MNGMT DIR	-	-	-	-	-	-	-	-	-	-	-	
220	22001	51500	SALARY	FIR STIPEND/PHONE&COMPUTER	120.00	-	-	-	-	-	-	-	-	-	-	
					99,678.46	120,363.28	122,766.34	125,224.00	56,626.43	125,224.00	2,531.00	127,755.00	2.02%	127,755.00	127,755.00	
220	22002	51130	WAGES	FIR WAGE F/T FIREFIGHTER	247,320.76	245,544.64	256,873.45	262,800.00	104,978.98	262,800.00	7,367.00	270,167.00	2.80%	270,167.00	270,167.00	Contractual
220	22002	51140	WAGES	FIR WAGE CLERICAL (P/T)	13,026.56	17,632.29	18,460.69	20,651.00	5,501.28	20,651.00	286.00	20,937.00	1.38%	20,937.00	20,937.00	Personnel By-Laws - FY22 Grade 5 / Step 7 (15 hours)
220	22002	51150	WAGES	FIR WAGE CALL FIREFIGHTERS	73,442.01	81,796.87	74,500.71	147,500.00	43,647.96	147,500.00	102,250.00	249,750.00	69.32%	249,750.00	259,750.00	Combining Accounts; ADD'L \$10,000 INCLUDED
220	22002	51151	WAGES	FIR WAGE MECHANIC	-	-	-	-	-	-	-	-	-	-	-	
220	22002	51152	WAGES	FIR WAGE STATION COVERAGE (CALL FF)	22,970.55	20,045.20	117,010.30	102,250.00	87,941.60	102,250.00	(102,250.00)	-	-100.00%	-	-	Combining Accounts
220	22002	51160	WAGES	FIR WAGE OVERNIGHT COVERAGE	5,850.00	10,150.00	-	-	-	-	-	-	-	-	-	
220	22002	51310	WAGES	FIR WAGE OT & CALLBACK (F/T FF)	41,861.44	47,023.63	75,001.43	101,000.00	36,351.63	101,000.00	-	101,000.00	0.00%	101,000.00	101,000.00	REQUESTING-ADD'L \$5,000
220	22002	51316	WAGES	FIR WAGE HOLIDAY FT OVERTIME	20,009.42	19,640.29	21,218.59	22,000.00	18,091.43	22,000.00	-	22,000.00	0.00%	22,000.00	35,500.00	ADD'L \$13,500 INCLUDED
220	22002	51401	WAGES	FIR WAGE INJURY PAY	-	-	-	-	-	-	-	-	-	-	-	
220	22002	51490	WAGES	FIR WAGE LONGEVITY	7,200.00	3,900.00	3,250.00	3,250.00	2,775.00	3,250.00	425.00	3,675.00	13.08%	3,675.00	3,675.00	Contractual
220	22002	51910	WAGES	FIR WAGE TRAINING	55,133.55	54,823.60	52,827.28	60,000.00	24,776.65	60,000.00	-	60,000.00	0.00%	60,000.00	65,000.00	REQUESTING-ADD'L \$10,000; ADD'L \$5,000 INCLUDED
220	22002	51912	WAGES	FIR WAGE SPECIALTY STIPENDS	-	1,509.70	2,600.00	3,200.00	1,315.31	3,200.00	-	3,200.00	0.00%	3,200.00	3,200.00	
220	22002	51916	WAGES	FIR WAGE RESPONSE INCENTIVE	-	2,000.00	1,250.00	2,000.00	1,500.00	2,000.00	500.00	2,500.00	0.00%	2,500.00	2,500.00	Contractual
220	22002	51920	WAGES	FIR PR UNIFORM ALLOWANCE	-	5,680.00	2,900.00	9,530.00	10,450.00	9,530.00	2,420.00	11,950.00	0.00%	11,950.00	11,950.00	Contractual
					486,814.29	509,746.22	625,892.45	734,181.00	337,329.84	734,181.00	10,998.00	745,179.00	1.50%	745,179.00	773,679.00	
FIRE DEPARTMENT SALARY & WAGES				586,492.75	630,109.50	748,658.79	859,405.00	393,956.27	859,405.00	13,529.00	872,934.00	1.57%	872,934.00	901,434.00		
220	22005	51930	EXPENSE	FIR CAR ALLOWANCE	-	-	-	-	-	-	-	-	-	-	-	Re-align of accounts; net = 0
220	22005	52100	EXPENSE	FIR ELECTRICITY	4,952.12	4,753.13	5,149.14	6,000.00	2,828.03	6,000.00	-	6,000.00	0.00%	6,000.00	6,000.00	
220	22005	52150	EXPENSE	FIR NATURAL GAS	6,755.32	7,223.76	5,602.58	7,500.00	735.58	7,500.00	-	7,500.00	0.00%	7,500.00	7,500.00	
220	22005	52300	EXPENSE	FIR WATER	534.30	656.50	805.10	950.00	184.50	950.00	-	950.00	0.00%	950.00	950.00	
220	22005	52400	EXPENSE	FIR MAINT-BLDG	3,592.55	5,455.29	7,415.30	15,650.00	585.00	15,650.00	-	15,650.00	0.00%	15,650.00	15,650.00	
220	22005	52420	EXPENSE	FIR MAINT-RADIO	630.10	701.70	254.80	2,800.00	405.82	2,800.00	-	2,800.00	0.00%	2,800.00	2,800.00	
220	22005	52430	EXPENSE	FIR MAINT-ALARM	990.00	540.00	885.00	1,000.00	270.00	1,000.00	-	1,000.00	0.00%	1,000.00	1,000.00	
220	22005	52450	EXPENSE	FIR MAINT-VEH & EQUIP	24,105.36	35,478.40	42,611.29	28,683.00	9,560.79	28,683.00	(2,500.00)	26,183.00	-8.72%	26,183.00	26,183.00	
220	22005	52720	EXPENSE	FIR EQUIPMT RENTAL	-	-	30.00	1,975.00	105.00	1,975.00	-	1,975.00	0.00%	1,975.00	1,975.00	
220	22005	53000	EXPENSE	FIR MED EXAM	4,550.00	7,737.00	1,490.00	11,050.00	2,837.00	11,050.00	-	11,050.00	0.00%	11,050.00	11,050.00	
220	22005	53052	EXPENSE	FIR PROF SRVS-PERMIT BILLING	-	-	-	-	-	-	-	-	-	-	-	
220	22005	53200	EXPENSE	FIR MTG/CONF/LICENSES	6,214.00	7,655.75	4,112.71	6,000.00	2,299.10	6,000.00	-	6,000.00	0.00%	6,000.00	6,000.00	
220	22005	53400	EXPENSE	FIR TELE / COMMUNICATIONS	3,103.84	1,794.45	1,336.96	4,700.00	554.19	4,700.00	-	4,700.00	0.00%	4,700.00	4,700.00	
220	22005	53430	EXPENSE	FIR POSTAGE	86.37	11.98	139.33	200.00	33.10	200.00	-	200.00	0.00%	200.00	200.00	
220	22005	53440	EXPENSE	FIR PRINTING	336.40	1,709.56	639.92	200.00	106.26	200.00	-	200.00	0.00%	200.00	200.00	
220	22005	53450	EXPENSE	FIR ADVERTISING	70.00	-	-	-	-	-	-	-	-	-	-	
220	22005	53620	EXPENSE	FIR EXTINGUISHER RE-CHRG	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	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	538xx	EXPENSE		-	-	-	-	-	-	-	-	-	-	-	ADD'L \$2,125 INCLUDED
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	45.76	988.20	1,686.53	1,300.00	554.19	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	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	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	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	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	800.00	200.00	-	-	-	-	-	-	-	-	-	
220	22005	55000	EXPENSE	FIR MEDICAL SUPPLIES & EQUIP	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	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	838.48	-	-	-	-	-	-	-	-	-	-	
220	22005	55810	EXPENSE	FIR PERSONNEL/UNIFORM EXP	17,345.92	4,501.83	1,486.90	-	132.33	-	-	-	-	-	-	
220	22005	55850	EXPENSE	FIR PUBLICATIONS	91.35	30.00	-	100.00	10.00	100.00	-	100.00	0.00%	100.00	100.00	
220	22005	55880	EXPENSE	FIR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	
220	22005	57100	EXPENSE	FIR TRAVEL EXPENSES & MEETINGS	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	4,155.00	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 MISCELEANEIOUS	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	-	-	-	-	-	10,000.00	ADD'L \$10,000 INCLUDED
220	22005	58544	EXPENSE	FIR CAP - RADIO REPEATERS	-	25,999.48	-	-	-	-	-	-	-	-	-	
FIRE DEPARTMENT EXPENSES:				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	142,183.00		
TOTAL FIRE DEPARTMENT:				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	1,043,617.00		

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
INSPECTIONS DEPARTMENT																
241	24101	51120	SALARY	INS SAL BUILDING INSP (APPT'D)	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	64,347.00	Personnel By-Laws - FY22 G8 / S11: ADD'L \$23,587 INCLUDED  Personnel By-Laws - FY22 Grade 6 / Step 11 Personnel By-Laws - FY22 Grade 6 / Step 11
241	24101	51122	SALARY	INS SAL GAS/PLUMB INSP	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	
241	24101	51124	SALARY	INS SAL WIRING INSP	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	
241	24101	51490	SALARY	INS SAL LONGEVITY	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	0.00%	1,000.00	1,000.00	
					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	107,141.00	
241	24102	51140	WAGES	INS WAGE ALT INSP OF BUILDINGS	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	UPDATED: Personnel By-Laws - FY22 Grade 5 / Step 7; 24 hours
241	24102	51141	WAGES	INS WAGE ADMIN ASST	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	
241	24102	51490	WAGES	INS WAGE LONGEVITY	1,494.24	279.36					-	-		-		
					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					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	142,088.00	
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	-	-	-	900.00	551.58	900.00		900.00	0.00%	900.00	900.00	
241	24105	53430	EXPENSE	INS POSTAGE	-	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	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	34.00	84.00	50.00					-		-	-	
241	24105	55800	EXPENSE	INS PUBLICATIONS	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	3,194.96	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	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:					5,975.98	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:					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	159,253.00	
SEALER OF WEIGHTS & MEASURES																
245	24501	51120	WAGES	SWM SEALER WEIGHTS/MEASURES	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:					1,692.00	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:					1,692.00	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	
ANIMAL CONTROL OFFICER																
292	29201	51120	WAGES	ACO SAL ANIMAL CNTL OFFICER	10,028.00	10,028.00	10,229.00	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:					10,028.00	10,028.00	10,229.00	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	268.22	-	571.00	571.00	333.71	571.00		571.00	0.00%	571.00	571.00	
ANIMAL CONTROL OFFICER EXPENSE:					268.22	-	571.00	571.00	333.71	571.00	-	571.00	0.00%	571.00	571.00	
TOTAL ANIMAL CONTROL OFFICER:					10,296.22	10,028.00	10,800.00	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	7,598.00	7,598.00	7,750.00	7,750.00	3,874.98	7,750.00		7,750.00	0.00%	7,750.00	7,750.00	
ANIMAL INSPECTOR SALARY & WAGES:					7,598.00	7,598.00	7,750.00	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		1,000.00	0.00%	1,000.00	1,000.00	
294	29405	57100	EXPENSE	ANI TRAVEL EXPENSES	-	-	840.00	840.00		840.00		840.00	0.00%	840.00	840.00	
ANIMAL INSPECTOR EXPENSE:					-	-	1,840.00	1,840.00	-	1,840.00	-	1,840.00	0.00%	1,840.00	1,840.00	
TOTAL ANIMAL INSPECTOR:					7,598.00	7,598.00	9,590.00	9,590.00	3,874.98	9,590.00	-	9,590.00	0.00%	9,590.00	9,590.00	
TREE WARDEN																
295	29501	51121	SALARY	TRW SAL TREE WARDEN	3,287.00	3,287.00	3,352.00	3,352.00	1,675.98	3,352.00		3,352.00	0.00%	3,352.00	3,352.00	
					3,287.00	3,287.00	3,352.00	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	3,132.62	2,055.33	3,530.00	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	120.00	40.00			70.00			-		-		
					3,132.62	2,095.33	3,530.00	3,530.00	2,537.61	3,530.00	-	3,530.00	0.00%	3,530.00	3,530.00	
TREE WARDEN SALARY & WAGES:					6,419.62	5,382.33	6,882.00	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	19,500.00	15,625.00	7,075.00	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	1,700.00	2,912.00	600.00	600.00		600.00		600.00	0.00%	600.00	600.00	
295	29505	55800	EXPENSE	TRW MISC SUPPLIES	5,855.65	-	1,120.00	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:					27,140.65	18,622.00	8,880.00	8,880.00	4,562.33	8,880.00	-	8,880.00	0.00%	8,880.00	8,880.00	

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
	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
TOTAL TREE WARDEN:	33,560.27	24,004.33	15,762.00	15,762.00	8,775.92	15,762.00	-	15,762.00	0.00%	15,762.00	15,762.00	
TOTAL PUBLIC SAFETY	2,404,968.74	2,568,134.99	2,477,542.53	2,871,188.00	1,107,041.95	2,871,188.00	9,944.00	2,881,132.00	0.35%	2,879,601.00	2,926,406.00	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

				FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	
				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	
EDUCATION																
EDUCATION																
300	ELEMENTARY SCHOOL FUND (FUND 003)				7,989,051.05	9,117,902.00	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	
ELEMENTARY SCHOOL FUND:				-	7,989,051.05	9,117,902.00	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	6,910,110.00	7,286,698.84	7,745,305.00	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	289,403.00	292,714.00	80,537.00	80,537.00	24,813.34	80,537.00	-	80,537.00	0.00%	82,467.00	82,467.00	
MASCO ASSESSMENT:					7,199,513.00	7,579,412.84	7,825,842.00	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	220,690.00	256,915.00	364,498.00	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:					220,690.00	256,915.00	364,498.00	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:					7,420,203.00	15,825,378.89	17,308,242.00	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					7,420,203.00	15,825,378.89	17,308,242.00	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

				FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22	
				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	
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	99,132.80	103,896.00	92,875.00	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	
					100,882.80	105,646.00	94,625.00	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	263,924.49	270,948.27	280,716.00	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	18,520.32	19,408.48	20,973.00	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	51310	WAGES	HWY OVERTIME	8,387.78	5,717.14	8,986.00	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	6,261.77	6,186.81	7,781.00	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	4,350.00	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	500.00	410.00	500.00	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	-	-	-	-	-	-		-		-	-	
					308,316.86	313,438.55	328,766.00	328,766.00	140,195.01	328,766.00	2,276.00	331,042.00	0.69%	331,042.00	331,042.00	
				HIGHWAY DEPARTMENT SALARY & WAGES:	409,199.66	419,084.55	423,391.00	423,391.00	183,184.13	423,391.00	(25,503.00)	397,888.00	-6.02%	397,888.00	397,888.00	
420	42005	52100	EXPENSE	HWY ELECTRICITY	5,907.44	5,448.84	6,180.00	6,180.00	2,788.48	6,180.00		6,180.00	0.00%	6,180.00	6,180.00	
420	42005	52200	EXPENSE	HWY NATURAL GAS	4,038.66	4,459.67	4,000.00	4,000.00	191.70	4,000.00		4,000.00	0.00%	4,000.00	4,000.00	
420	42005	52400	EXPENSE	HWY MAINT - BUILDING	7,822.00	7,249.30	5,100.00	5,100.00	3,292.34	5,100.00	1,500.00	6,600.00	29.41%	6,600.00	6,600.00	Re-align of accounts; net = 0
420	42005	52460	EXPENSE	HWY MAINT - EQUIP	5,996.54	8,702.83	6,180.00	6,180.00	1,178.24	6,180.00	3,315.00	9,495.00	53.64%	9,495.00	9,495.00	Re-align of accounts; net = 0
420	42005	52470	EXPENSE	HWY SWEEPER	9,938.48	6,424.40	6,000.00	6,000.00		6,000.00		6,000.00	0.00%	6,000.00	6,000.00	
420	42005	52520	EXPENSE	HWY MAINT - RADIO REPAIRS	-	-	300.00	300.00	164.00	300.00		300.00	0.00%	300.00	300.00	
420	42005	52720	EXPENSE	HWY EQUIPMENT RENTAL	300.00	9,502.41	6,000.00	6,000.00	945.00	6,000.00		6,000.00	0.00%	6,000.00	6,000.00	
420	42005	52740	EXPENSE	HWY STREET PAVING	-	-	-	-	-	-		-		-	-	
420	42005	42750	EXPENSE	HWY FIRE ALARM	-	-	-	-	-	-		-		-	-	
420	42005	52950	EXPENSE	HWY LINE PAINTING	5,900.00	-	5,900.00	5,900.00	6,879.03	5,900.00		5,900.00	0.00%	5,900.00	5,900.00	
420	42005	53000	EXPENSE	HWY MED EXAM/DRUG TESTING	100.00	265.00	300.00	300.00	230.00	300.00		300.00	0.00%	300.00	300.00	
420	42005	53200	EXPENSE	HWY EMPLOYEE LICENSES	540.00	680.00	900.00	900.00	170.00	900.00		900.00	0.00%	900.00	900.00	
420	42005	53400	EXPENSE	HWY COMMUNICATIONS	2,073.54	2,210.30	2,250.00	2,250.00	247.50	2,250.00	(1,500.00)	750.00	-66.67%	750.00	750.00	Re-align of accounts; net = 0
420	42005	53430	EXPENSE	HWY POSTAGE	37.42	-	200.00	200.00	63.08	200.00		200.00	0.00%	200.00	200.00	
420	42005	53450	EXPENSE	HWY ADVERTISING	639.00	-	765.00	765.00		765.00		765.00	0.00%	765.00	765.00	
420	42005	53800	EXPENSE	HWY MISC EXPENSE CLEANING	148.00	211.00	1,680.00	1,680.00	155.00	1,680.00	(680.00)	1,000.00	-40.48%	1,000.00	1,000.00	Re-align of accounts; net = 0
420	42005	53870	EXPENSE	HWY POLICE SP DETAIL/FLAGMAN	12,927.60	5,712.20	5,000.00	5,000.00	4,709.60	5,000.00		5,000.00	0.00%	5,000.00	5,000.00	
420	42005	54100	EXPENSE	HWY GASOLINE & DIESEL	31,864.26	44,636.54	54,000.00	54,000.00	15,013.14	54,000.00		54,000.00	0.00%	54,000.00	54,000.00	
420	42005	54200	EXPENSE	HWY OFFICE SUPPLIES	1,950.14	2,612.65	1,800.00	1,800.00	2,520.03	1,800.00	680.00	2,480.00	37.78%	2,480.00	2,480.00	Re-align of accounts; net = 0
420	42005	54202	EXPENSE	HWY OFFICE EQUIPMENT	680.93	149.99	1,100.00	1,100.00		1,100.00		1,100.00	0.00%	1,100.00	1,100.00	
420	42005	54300	EXPENSE	HWY MAINT SUPPLIES- BUILDING	1,751.37	217.02	1,000.00	1,000.00		1,000.00	(1,000.00)	-	-100.00%	-	-	Re-align of accounts; net = 0
420	42005	54330	EXPENSE	HWY MAINT SUPPLIES - EQUIP	-	-	-	-	-	-		-		-	-	
420	42005	54400	EXPENSE	HWY MAINTENANCE	591.00	2,696.44	3,315.00	3,315.00	1,982.27	3,315.00	(3,315.00)	-	-100.00%	-	-	Re-align of accounts; net = 0
420	42005	54500	EXPENSE	HWY CUSTODIAL SUPPLIES	765.62	299.17	750.00	750.00	521.04	750.00		750.00	0.00%	750.00	750.00	
420	42005	54810	EXPENSE	HWY VEHICLE-OIL & LUBE	661.65	2,143.75	2,120.00	2,120.00	104.81	2,120.00		2,120.00	0.00%	2,120.00	2,120.00	
420	42005	54820	EXPENSE	HWY VEHICLE-TIRES	2,284.84	2,481.00	3,500.00	3,500.00		3,500.00		3,500.00	0.00%	3,500.00	3,500.00	
420	42005	54830	EXPENSE	HWY VEHICLE-PARTS	23,450.27	31,097.93	25,056.00	25,056.00	4,540.47	25,056.00		25,056.00	0.00%	25,056.00	25,056.00	
420	42005	55050	EXPENSE	HWY MEDICAL SUPPLIES	118.99	140.94	200.00	200.00	307.94	200.00		200.00	0.00%	200.00	200.00	
420	42005	55300	EXPENSE	HWY PUBLIC WORKS SUPPLIES	12,007.63	9,632.79	7,000.00	7,000.00	2,875.35	7,000.00		7,000.00	0.00%	7,000.00	7,000.00	
420	42005	55310	EXPENSE	HWY ROAD MATERIALS	13,695.90	19,730.36	13,525.00	13,525.00	6,935.34	13,525.00		13,525.00	0.00%	13,525.00	13,525.00	
420	42005	55320	EXPENSE	HWY OXYGEN	1,413.38	3,201.57	1,200.00	1,200.00	710.42	1,200.00		1,200.00	0.00%	1,200.00	1,200.00	
420	42005	55810	EXPENSE	HWY FOUL WEATHER GEAR	-	79.93	150.00	150.00		150.00		150.00	0.00%	150.00	150.00	
420	42005	55820	EXPENSE	HWY SAFETY GEAR	66.97	50.96	500.00	500.00		500.00		500.00	0.00%	500.00	500.00	
420	42005	57000	EXPENSE	HWY COMPOSTING EXPENSES	5,500.00	5,200.00	5,500.00	5,500.00	6,500.00	5,500.00	1,000.00	6,500.00	18.18%	6,500.00	6,500.00	Re-align of accounts; net = 0
420	42005	57300	EXPENSE	HWY DUES, PUBL & MMBRSHPS & CONF	1,133.33	1,373.33	330.00	330.00	1,020.00	1,020.00		1,020.00	0.00%	1,020.00	1,020.00	
420	42005	57800	EXPENSE	HWY MISC EXPENSE			173.45		2,046.53							
420	42005	58400	EXPENSE	HWY CAP - ROAD/BRIDGE/SIDEWALK	79,381.95	63,010.04	70,704.20	74,067.00	16,808.16	74,067.00		74,067.00	0.00%	74,067.00	74,067.00	
				HIGHWAY EXPENSES:	233,686.91	239,620.36	242,678.65	246,558.00	81,879.47	246,558.00	-	246,558.00	0.00%	246,558.00	246,558.00	
420	42008	52731	CAPITAL	HWY LEASE-VEHICLE	29,256.23							-				
420	42008	58700	CAPITAL	HWY CAPITAL EQUIPMENT			34,997.62					-				
				HIGHWAY CAPITAL:	29,256.23	-	34,997.62	-	-	-	-	-	-	-	-	

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
	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
TOTAL HIGHWAY DEPARTMENT:	672,142.80	658,704.91	701,067.27	669,949.00	265,063.60	669,949.00	(25,503.00)	644,446.00	-3.81%	644,446.00	644,446.00	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
SNOW & ICE																
423	42302	51130	WAGES	S&I LABORERS	-	-	-	-	-	-		-		-	-	
423	42302	51310	WAGES	S&I OVERTIME	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	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	1,510.00	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:					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	2,470.50	7,998.81	-	-	2,049.54	-		-		-	-	
423	42305	52730	EXPENSE	S&I EQUIPMENT RENTAL	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	1,596.00	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	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	10,858.58	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	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	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:					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:					259,734.20	189,293.34	137,999.04	215,715.00	29,933.08	215,715.00	-	215,715.00	0.00%	215,715.00	215,715.00	
STREET LIGHTS																
424	42405	52100	EXPENSE	STR ELECTRICITY	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	30,000.00	ADD'L \$3,896 INCLUDED
STREET LIGHT EXPENSES:					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	30,000.00	
TOTAL STREET LIGHTS:					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	30,000.00	
REFUSE EXPENSE																
430	43005	52910	EXPENSE	REF RUBBISH COLLECTING	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	3,216.00	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					408,429.00	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:					408,429.00	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	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	1,497.42	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					1,647.42	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:					1,647.42	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	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)	-	-100.00%	-	-	
					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	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	
492	49202	51131	WAGES	P&C WAGE LABOR / FT	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	38,495.10	33,531.42		-		-		-		-	-	
492	49202	51141	WAGES	P&C WAGE CLERICAL	10,910.12	12,285.00	13,310.21	13,749.00	5,554.84	13,749.00	13,740.00	27,489.00	99.93%	27,489.00	27,489.00	Personnel By-Laws - FY22 Grade 5 / Step 9 (16hr HWY/19hr P&C)
492	49202	51310	WAGES	P&C WAGE OVERTIME	2,818.60	3,024.68	1,298.99	3,595.00	491.23	3,595.00		3,595.00	0.00%	3,595.00	3,595.00	
492	49202	51490	WAGES	P&C WAGE LONGEVITY	2,250.00	2,520.00	2,500.00	2,500.00	2,500.00	2,500.00		2,500.00	0.00%	2,500.00	2,500.00	
492	49202	51920	WAGES	P&C WAGE UNIFORM ALLOWANCE	2,730.00	3,567.31	2,730.00	3,640.00	3,640.00	3,640.00		3,640.00	0.00%	3,640.00	3,640.00	
492	49202	51970	WAGES	P&C MEAL ALLOWANCE	40.00	30.00	20.00	200.00	20.00	200.00		200.00	0.00%	200.00	200.00	
					150,334.73	150,529.74	162,183.79	168,862.00	76,602.68	168,862.00	13,740.00	182,602.00	8.14%	182,602.00	182,602.00	
PARK & CEMETERY SALARY & WAGES:					234,431.93	238,578.94	255,067.87	263,904.00	109,058.60	263,904.00	(37,863.00)	226,041.00	-14.35%	226,041.00	226,041.00	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

				FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
				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
492	49205	52100	EXPENSE	P&C ELECTRICITY	5,653.49	5,618.05	9,612.04	10,500.00	1,390.74	10,500.00	10,500.00	0.00%	10,500.00	10,500.00	
492	49205	52200	EXPENSE	P&C NATURAL GAS	1,462.27	2,032.46	2,106.68	3,000.00	378.48	3,000.00	3,000.00	0.00%	3,000.00	3,000.00	
492	49205	52300	EXPENSE	P&C WATER	631.75	465.40	328.20	1,060.00	311.74	1,060.00	1,060.00	0.00%	1,060.00	1,060.00	
492	49205	52400	EXPENSE	P&C BLDG & GROUNDS MAINT	4,472.07	3,040.24	8,487.49	4,000.00	578.72	4,000.00	4,000.00	0.00%	4,000.00	4,000.00	
492	49205	52450	EXPENSE	P&C VEH & EQUIP MAINT	6,668.39	4,993.05	10,326.18	5,000.00	3,245.48	5,000.00	5,000.00	0.00%	5,000.00	8,000.00	ADD'L \$3,000 INCLUDED
492	49205	52720	EXPENSE	P&C EQUIPMENT RENTAL	675.00	-	-	1,794.00	-	1,794.00	1,794.00	0.00%	1,794.00	1,794.00	
492	49205	52920	EXPENSE	P&C FIRE ALARM MONITOR	-	270.00	665.00	1,000.00	270.00	1,000.00	1,000.00	0.00%	1,000.00	1,000.00	
492	49205	53050	EXPENSE	P&C CONSULTANTS	-	-	-	600.00	-	600.00	600.00	0.00%	600.00	600.00	
492	49205	53200	EXPENSE	P&C EDUCATION/LICENSE REIMB	446.38	360.00	390.00	200.00	146.41	200.00	200.00	0.00%	200.00	200.00	
492	49205	53400	EXPENSE	P&C COMMUNICATIONS	909.31	1,918.27	2,234.92	-	1,216.54	-	-	-	-	-	
492	49205	53430	EXPENSE	P&C POSTAGE	32.86	30.55	11.30	150.00	-	150.00	150.00	0.00%	150.00	150.00	
492	49205	53450	EXPENSE	P&C ADVERTISING	-	-	-	100.00	-	100.00	100.00	0.00%	100.00	100.00	
492	49205	53800	EXPENSE	P&C SRVS	3,849.80	3,547.72	1,918.46	2,569.00	-	2,569.00	2,569.00	0.00%	2,569.00	2,569.00	
492	49205	54200	EXPENSE	P&C OFFICE SUPPLIES	931.66	225.01	359.96	1,020.00	-	1,020.00	1,020.00	0.00%	1,020.00	1,020.00	
492	49205	54310	EXPENSE	P&C PUBLIC WORKS	1,621.50	-	-	1,530.00	208.83	1,530.00	1,530.00	0.00%	1,530.00	1,530.00	
492	49205	54330	EXPENSE	P&C BUILDING MAINTENANCE	1,213.37	737.67	831.75	700.00	1.30	700.00	700.00	0.00%	700.00	700.00	
492	49205	54500	EXPENSE	P&C CUSTODIAL	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	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	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	7.19	-	-	300.00	-	300.00	300.00	0.00%	300.00	300.00	
492	49205	55300	EXPENSE	P&C ANIMAL PICK UP SUPPLIES	-	-	-	500.00	-	500.00	500.00	0.00%	500.00	500.00	
492	49205	55310	EXPENSE	P&C FLARE MAINT/SUPPLIES	3,212.37	-	-	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	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	1,981.26	275.00	2,077.95	1,986.00	545.70	1,986.00	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	-	-	-	500.00	-	500.00	-	-100.00%	-	-	Re-align of accounts; net = 0
				<b>PARK &amp; CEMETERY EXPENSES:</b>	<b>50,488.90</b>	<b>45,846.16</b>	<b>51,062.31</b>	<b>54,770.00</b>	<b>12,243.17</b>	<b>54,770.00</b>	<b>(3,600.00)</b>	<b>-6.57%</b>	<b>51,170.00</b>	<b>54,170.00</b>	
492	49265	52700	EXPENSE	P&C ANNUAL LEASE-EMERSON	-	-	-	-	-	-	-	-	-	-	
				<b>EMERSON LEASE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
				<b>TOTAL PARK &amp; CEMETERY:</b>	<b>284,920.83</b>	<b>284,425.10</b>	<b>306,130.18</b>	<b>318,674.00</b>	<b>121,301.77</b>	<b>318,674.00</b>	<b>(41,463.00)</b>	<b>-13.01%</b>	<b>277,211.00</b>	<b>280,211.00</b>	
				<b>LANDFILL</b>											
494	49405	53000	EXPENSE	ENGINEERING & MONITORING CONTRACT	-	24,451.46	34,050.59	47,000.00	506.55	47,000.00	(8,300.00)	-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
				<b>LANDFILL EXPENSE:</b>	<b>-</b>	<b>24,451.46</b>	<b>34,050.59</b>	<b>47,000.00</b>	<b>506.55</b>	<b>47,000.00</b>	<b>(4,700.00)</b>	<b>-10.00%</b>	<b>42,300.00</b>	<b>42,300.00</b>	
				<b>TOTAL LANDFILL:</b>	<b>-</b>	<b>24,451.46</b>	<b>34,050.59</b>	<b>47,000.00</b>	<b>506.55</b>	<b>47,000.00</b>	<b>(4,700.00)</b>	<b>-10.00%</b>	<b>42,300.00</b>	<b>42,300.00</b>	
				<b>TOTAL PUBLIC WORKS</b>	<b>1,657,170.59</b>	<b>1,620,621.73</b>	<b>1,653,899.78</b>	<b>1,724,420.00</b>	<b>640,733.66</b>	<b>1,724,420.00</b>	<b>(71,666.00)</b>	<b>-4.16%</b>	<b>1,652,754.00</b>	<b>1,659,650.00</b>	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

						FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
						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
HUMAN SERVICES																	
BOARD OF HEALTH																	
512	51201	51120	SALARY	BOH	SAL BOARD OF HEALTH AGENT	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	-	-	-	-	-	-	-	-	-	
						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	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	28,268.00	Personnel By-Laws - FY22 G5 / S10; ADD'L \$2,977 INCLUDED
512	51202	51142	WAGES	BOH	WAGES SANITARIANS FOR FAIR	-	-	-	-	-	-	-	-	-	-	-	
512	51202	51143	WAGES	BOH	WAGES BOARD SECRETARY	-	-	726.30	67.93	-	-	-	-	-	-	-	REQUESTING ADD'L \$1,084
						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	28,268.00	
BOARD OF HEALTH SALARY & WAGES:						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	97,653.00	
512	51205	52920	EXPENSE	BOH	DEAD ANIMALS PICKUP/DISPOSAL	-	-	4,095.00	4,300.00	2,295.00	4,300.00	-	4,300.00	0.00%	4,300.00	7,000.00	ADD'L \$2,700 INCLUDED
512	51205	52940	EXPENSE	BOH	MEDICAL SHARPS PICKUP/DISPOSAL	-	-	-	375.00	-	-	-	-	-	-	1,750.00	ADD'L \$1,750 INCLUDED
512	51205	53120	EXPENSE	BOH	VISITING NURSES	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	8,740.00	ADD'L \$5,040 INCLUDED
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	1,155.91	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	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	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	-	380.98	430.79	136.00	-	136.00	-	136.00	0.00%	136.00	136.00	
512	51205	57100	EXPENSE	BOH	TRAVEL EXPENSES	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	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	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:						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	36,076.00	
TOTAL BOARD OF HEALTH:						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	133,729.00	
COUNCIL ON AGING																	
541	54101	51120	SALARY	COA	SAL DIRECTOR (APPNT'D)	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
						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	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	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/S10 & G2/S5; 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	
						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:						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	
541	54105	53040	EXPENSE	COA	TRACKING SOFTWARE	-	790.00	1,200.00	1,200.00	1,200.00	1,200.00	-	1,200.00	0.00%	1,200.00	1,200.00	
541	54105	53400	EXPENSE	COA	PHONE/COMMUNICATION	-	-	228.18	-	182.73	-	-	-	-	-	-	
541	54105	53430	EXPENSE	COA	POSTAGE/MAILING	1,398.72	1,228.60	1,678.04	1,700.00	321.40	1,700.00	-	1,700.00	0.00%	1,700.00	1,700.00	
541	54105	53500	EXPENSE	COA	RECREATION	-	-	-	-	-	-	-	-	-	-	-	
541	54105	54200	EXPENSE	COA	OFFICE SUPPLIES	57.84	506.74	365.55	530.00	-	530.00	-	530.00	0.00%	530.00	530.00	
541	54105	57100	EXPENSE	COA	TRAVEL EXPENSES	1,728.52	504.56	156.72	-	110.07	-	-	-	-	-	-	
541	54105	57300	EXPENSE	COA	DUES, PUBL & MMBRSHPS	296.60	516.60	741.80	706.00	-	706.00	-	706.00	0.00%	706.00	706.00	
541	54105	57800	EXPENSE	COA	OTHER	-	-	0.24	325.00	-	325.00	-	325.00	0.00%	325.00	325.00	
COUNCIL ON AGING EXPENSES:						4,687.01	4,054.04	5,730.38	5,561.00	1,974.20	5,561.00	-	5,561.00	0.00%	5,561.00	5,561.00	
TOTAL COUNCIL ON AGING:						113,152.10	122,084.65	125,530.90	137,138.00	49,955.01	137,138.00	703.00	137,841.00	0.51%	137,841.00	137,841.00	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
<b>VETERAN'S SERVICES</b>																
546	54605	53052	EXPENSE	VET CONSULTANT	12,000.00	12,000.00	12,000.00	12,000.00	5,000.00	12,000.00		12,000.00	0.00%	12,000.00	12,000.00	
546	54605	53430	EXPENSE	VET POSTAGE	-	-	0.50	300.00	1.90	300.00		300.00	0.00%	300.00	300.00	
546	54605	54200	EXPENSE	VET OFFICE SUPPLIES	-	-	-	60.00	-	60.00		60.00	0.00%	60.00	60.00	
546	54605	55800	EXPENSE	VET MISCELLANEOUS SUPPLIES		1,000.00	-		-							
546	54605	57100	EXPENSE	VET TRAVEL EXPENSES & MEETINGS	55.64	445.31	-	300.00	-	300.00		300.00	0.00%	300.00	300.00	
546	54605	57300	EXPENSE	VET DUES, PUBL & MMBRSHPS	50.00	25.00	-	60.00	-	60.00		60.00	0.00%	60.00	60.00	
546	54605	57700	EXPENSE	VET VETERAN'S BENEFITS	583.00	1,591.80	-	8,240.00	-	8,240.00		8,240.00	0.00%	8,240.00	8,240.00	
<b>VETERAN'S SERVICES EXPENSES:</b>					<b>12,688.64</b>	<b>15,062.11</b>	<b>12,000.50</b>	<b>20,960.00</b>	<b>5,001.90</b>	<b>20,960.00</b>	<b>-</b>	<b>20,960.00</b>	<b>0.00%</b>	<b>20,960.00</b>	<b>20,960.00</b>	
<b>TOTAL VETERAN'S SERVICES:</b>					<b>12,688.64</b>	<b>15,062.11</b>	<b>12,000.50</b>	<b>20,960.00</b>	<b>5,001.90</b>	<b>20,960.00</b>	<b>-</b>	<b>20,960.00</b>	<b>0.00%</b>	<b>20,960.00</b>	<b>20,960.00</b>	
<b>SOLDIER &amp; GRAVES</b>																
548	54805	57800	EXPENSE	SOLDIER/SAILOR GRAVES	996.28	900.22	970.00	1,000.00	-	1,000.00		1,000.00	0.00%	1,000.00	1,000.00	
<b>SOLDIERS &amp; GRAVES EXPENSES:</b>					<b>996.28</b>	<b>900.22</b>	<b>970.00</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>0.00%</b>	<b>1,000.00</b>	<b>1,000.00</b>	
<b>TOTAL SOLDIERS &amp; GRAVES:</b>					<b>996.28</b>	<b>900.22</b>	<b>970.00</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>0.00%</b>	<b>1,000.00</b>	<b>1,000.00</b>	
<b>SENIOR CARE GRANT</b>																
549	54907	53000	EXPENSE	ACTIVITIES												
<b>SENIOR CARE GRANT:</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL SENIOR CARE:</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL HUMAN SERVICES</b>					<b>239,794.81</b>	<b>243,523.86</b>	<b>247,915.69</b>	<b>278,498.00</b>	<b>103,421.40</b>	<b>278,498.00</b>	<b>2,565.00</b>	<b>281,063.00</b>	<b>0.92%</b>	<b>281,063.00</b>	<b>293,530.00</b>	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

				FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22		
				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		
CULTURE & RECREATION																	
LIBRARY DEPARTMENT																	
610	61001	51120	SALARY	LIB SAL LIBRARY DIRECTOR	82,347.21	86,299.20	91,134.08	93,292.00	42,177.92	93,292.00	1,859.00	95,151.00	1.99%	95,151.00	95,151.00	Personnel By-Laws - FY22 Grade 9 / Step 8	
610	61001	51121	SALARY	LIB SAL CHILDREN'S LIB	49,374.00	51,733.67	54,627.00	55,887.00	25,266.75	55,887.00	1,116.00	57,003.00	2.00%	57,003.00	57,003.00	Personnel By-Laws - FY22 Grade 6 / Step 6	
610	61001	51122	SALARY	LIB SAL REF LIB / ASST DIRECTOR	58,038.57	62,244.00	65,748.90	67,338.00	22,704.00	67,338.00	(8,984.00)	58,354.00	-13.34%	58,354.00	58,354.00	Personnel By-Laws - FY22 Grade 7 / Step 2 Vacant Position	
610	61001	51123	SALARY	LIB SAL DEPT HEAD CIRCULATION/ADULT SV	50,641.73	53,137.67	56,140.05	57,434.00	25,965.90	57,434.00	1,154.00	58,588.00	2.01%	58,588.00	58,588.00	Personnel By-Laws - FY22 Grade 6 / Step 7	
610	61001	51124	SALARY	LIB SAL INTERIM DIRECTOR	-	-	-	-	-	-	-	-	-	-	-		
610	61001	51490	SALARY	LIB SAL LONGEVITY	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	(750.00)	750.00	-50.00%	750.00	750.00	Ref Lib/Asst Dir Retired in FY21	
					241,901.51	254,914.54	269,150.03	275,451.00	117,614.57	275,451.00	(5,605.00)	269,846.00	-2.03%	269,846.00	269,846.00		
610	61002	51130	WAGES	LIB WAGES F/T EMP	42,304.23	44,187.00	46,799.39	47,705.00	21,567.45	47,705.00	959.00	48,664.00	2.01%	48,664.00	48,664.00	Personnel By-Laws - FY22 Grade 5 / Step 5	
610	61002	51140	WAGES	LIB WAGES P/T EMP	144,388.50	150,075.31	159,402.82	163,862.00	69,522.04	163,862.00	3,557.00	167,419.00	2.17%	167,419.00	167,419.00	Various Personnel By-Law Positions	
610	61002	51490	WAGES	LIB WAGES LONGEVITY	1,568.75	1,568.75	1,673.00	1,673.00	1,673.00	1,673.00	200.00	1,873.00	11.95%	1,873.00	1,873.00	Adjustment for part time staff	
					188,261.48	195,831.06	207,875.21	213,240.00	92,762.49	213,240.00	4,716.00	217,956.00	2.21%	217,956.00	217,956.00		
LIBRARY SALARY & WAGES:					430,162.99	450,745.60	477,025.24	488,691.00	210,377.06	488,691.00	(889.00)	487,802.00	-0.18%	487,802.00	487,802.00		
610	61005	52100	EXPENSE	LIB ELECTRICITY	28,066.11	28,783.15	25,475.78	31,000.00	10,140.44	31,000.00	(12,000.00)	31,000.00	0.00%	31,000.00	31,000.00		
610	61005	52200	EXPENSE	LIB NATURAL GAS	7,417.98	8,669.44	7,364.45	11,000.00	915.05	11,000.00		11,000.00	0.00%	11,000.00	11,000.00		
610	61005	52300	EXPENSE	LIB WATER	564.50	669.35	669.00	625.00	87.30	625.00		625.00	0.00%	625.00	819.00		ADD'L \$194 INCLUDED
610	61005	52400	EXPENSE	LIB ANTICIPATED MAINT & REPAIR	18,048.42	18,386.16	20,963.36	21,450.00	6,799.81	21,450.00		21,450.00	0.00%	21,450.00	23,219.00	ADD'L \$1,769 INCLUDED	
610	61005	52410	EXPENSE	LIB CONTRACTED CLEANING SERV	15,400.00	15,400.00	14,400.00	18,065.00	7,200.00	18,065.00		18,065.00	0.00%	18,065.00	18,065.00		
610	61005	52500	EXPENSE	LIB UNANTICIPATED MAINT & REPAIR	25,010.17	21,759.18	23,962.64	31,450.00	5,254.76	31,450.00		19,450.00	-38.16%	19,450.00	19,450.00	BUDGET DECREASE OF \$12,000 DUE TO FY21 ONE-TIME COST	
610	61005	53045	EXPENSE	LIB COMPUTER EXPENSES	-	-	7,967.28	6,205.00	6,234.52	6,205.00		6,205.00	6,205.00	0.00%	6,205.00	6,329.00	ADD'L \$124 INCLUDED
610	61005	53053	EXPENSE	LIB SERVICE BUREAU FEE	17,959.00	17,658.00	18,108.00	19,000.00	17,010.00	19,000.00		19,000.00	0.00%	19,000.00	19,000.00		
610	61005	53400	EXPENSE	LIB TELE / COMMUNICATIONS	952.84	989.85	979.63	1,000.00	313.90	1,000.00		1,000.00	0.00%	1,000.00	1,000.00		
610	61005	53430	EXPENSE	LIB POSTAGE	428.18	462.92	298.43	500.00	113.33	500.00		500.00	0.00%	500.00	500.00		
610	61005	53450	EXPENSE	LIB ADVERTISING	179.23	253.01	54.46	300.00	-	300.00		300.00	0.00%	300.00	300.00		
610	61005	53800	EXPENSE	LIB NETWORK ADMINISTRATION	20,950.00	20,975.00	19,500.00	23,000.00	9,948.00	23,000.00		23,000.00	0.00%	23,000.00	23,198.00	ADD'L \$198 INCLUDED	
610	61005	54000	EXPENSE	LIB LIBRARY SUPPORT SUPPLIES	1,874.02	2,532.85	1,641.58	1,700.00	476.60	1,700.00		1,700.00	0.00%	1,700.00	1,700.00		
610	61005	54200	EXPENSE	LIB OFFICE - GENERAL	6,434.15	9,921.40	1,422.06	2,000.00	1,410.31	2,000.00		2,000.00	0.00%	2,000.00	2,000.00		
610	61005	54220	EXPENSE	LIB COPIER	1,800.00	1,650.00	1,976.60	1,800.00	892.56	1,800.00		1,800.00	0.00%	1,800.00	1,800.00		
610	61005	54300	EXPENSE	LIB MAINT/ BUILDING	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	1,532.64	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	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	200.00	175.00	200.00	200.00	0.00%	200.00	200.00			
610	61005	58500	EXPENSE	LIB EQUIPMENT	503.38	2,000.00	-	2,000.00	-	2,000.00	2,000.00	0.00%	2,000.00	2,000.00			
LIBRARY EXPENSES:					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	164,680.00		
TOTAL LIBRARY DEPARTMENT:					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	652,482.00		
RECREATION DEPARTMENT																	
630	63001	51129	WAGES	REC DIRECTOR (19hrs)	-	-	-	-	-	-	-	-	-	31,103.00	31,103.00	ADD'L \$31,103 INCLUDED	
RECREATION SALARY & WAGES:					-	-	-	-	-	-	-	-	-	-	31,103.00		
630	63005	53430	EXPENSE	REC POSTAGE	-	-	-	-	-	-	-	-	-	400.00	400.00	ADD'L \$400 INCLUDED	
630	63005	54200	EXPENSE	REC OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-	400.00	400.00	ADD'L \$400 INCLUDED	
630	63005	54650	EXPENSE	REC EQUIPMENT	-	-	-	-	-	-	-	-	-	500.00	500.00	ADD'L \$500 INCLUDED	
630	63005	55800	EXPENSE	REC MISC EXP	-	-	-	-	-	-	-	-	-	500.00	500.00	ADD'L \$500 INCLUDED	
630	63005	57300	EXPENSE	REC DUES, PUBL & MMBRSHPS	-	-	-	-	-	-	-	-	-	200.00	200.00	ADD'L \$200 INCLUDED	
RECREATION EXPENSES:					-	-	-	-	-	-	-	-	-	-	2,000.00		
TOTAL RECREATION DEPARTMENT:					-	-	-	-	-	-	-	-	-	-	33,103.00		
HISTORICAL COMMISSION																	
691	69105	53430	EXPENSE	HCM POSTAGE	-	-	-	-	-	-	-	-	-	-	-		
691	69105	53450	EXPENSE	HCM ADVERTISING	-	-	-	-	-	-	-	-	-	-	-		
691	69105	55800	EXPENSE	HCM SIGN SUPPLIES	-	-	-	-	-	-	-	-	-	-	-		
691	69105	57800	EXPENSE	HCM MISC EXPENSES	-	-	-	400.00	-	400.00	-	400.00	0.00%	400.00	400.00		
HISTORICAL COMMISSION EXPENSES:					-	-	-	400.00	-	400.00	-	400.00	0.00%	400.00	400.00		
TOTAL HISTORICAL COMMISSION:					-	-	-	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	-	-	-	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		

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

					FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
					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
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	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	-	-	54.00	150.00	-	150.00		150.00	0.00%	150.00	150.00	
MEMORIAL/VETERAN DAY EXPENSES:					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:					650.00	800.00	504.00	1,850.00	-	1,850.00	-	1,850.00	0.00%	1,850.00	1,850.00	

## FY22 BUDGET - DETAIL BUDGET LINE ITEMS

	FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
	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
<b>HOLIDAY ON THE GREEN CELEBRATION</b>												
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								-		-		
<b>HOLIDAY ON THE GREEN EXPENSES:</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL HOLIDAY ON THE GREEN:</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL CULTURE &amp; RECREATION</b>	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	687,835.00	

<b>DEBT SERVICE</b>												
<b>DEBT SERVICE</b>												
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	305,500.00	210,000.00	215,000.00	120,000.00		120,000.00	(120,000.00)	-	-100.00%	-	-	
751 71005 59112 L/T PRINCIPAL - MULTI PURPOSE 2012	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	
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	
751 71005 59211 INT-MULTI PURPOSE 2011	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	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	
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	
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	192,700.02	404,495.56	-	10,000.00		10,000.00	(10,000.00)	-	-100.00%	-	-	
752 75205 BAN PAY DOWN HWY SANDER	-	-						-		-	-	
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	-						-		-	-	
<b>DEBT SERVICE:</b>	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	
<b>TOTAL DEBT SERVICE:</b>	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	
<b>TOTAL DEBT SERVICE</b>	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

				FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	
				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
UNCLASSIFIED															
LOCAL AID ASSESSMENTS															
820	82084	56310	ASMT SPECIAL EDUCATION		6,563.00						-				
820	82084	56390	ASMT MOSQUITO CONTROL	41,430.00	44,328.00			19,451.00			-				
820	82084	56400	ASMT AIR POLLUTION CONTROL	2,442.00	2,502.00			1,053.00			-				
820	82084	56410	ASMT METRO AREA PLANNING	3,335.00	3,402.00			1,478.00			-				
820	82084	56610	ASMT MBTA ASSESSMENT	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			1,053.00			-				
820	82084	56991	ASMT ESSEX TECHNICAL INST ASSESS								-				
820	82084	56992	ASMT ESSEX COUNTY REGIONAL COMM CTR	103,869.00	87,179.00						-				
LOCAL AID ASSESSMENTS				300,530.00	296,652.00	-	-	86,905.00	-	-	-		-	-	
LOCAL AID ASSESSMENTS				300,530.00	296,652.00	-	-	86,905.00	-	-	-		-	-	
UNCLASSIFIED / EMPLOYEE BENEFITS															
910	91005	51700	EMP ESSEX COUNTY RETIREMENT	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	-	-	-	-	-	-		-		-	-	
915	91505	51730	EMP MIIA HEALTH BENEFIT TRUST	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%	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	
915	91505	51770	EMP ADMINISTRATIVE FEES	3,451.00	4,210.00	4,086.00	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:				3,046,917.04	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:				3,046,917.04	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	
UNCLASSIFIED / INSURANCE															
916	91605	51720	INS WORKMAN'S COMP	68,211.00	82,468.00	77,101.71	91,000.00	79,180.13	91,000.00	-	91,000.00	0.00%	91,000.00	91,000.00	
916	91605	51721	INS WORKMAN'S COMP AUDIT	-	-	-	-	-	-		-		-	-	
916	91605	57400	INS PROPERTY LIABILITY	164,980.00	146,488.92	156,660.08	291,512.00	161,197.17	291,512.00	-	291,512.00	0.00%	291,512.00	291,512.00	
916	91605	57403	INS PROP & CASUALTY DEDUCTABLE	-	-	-	-	-	-		-		-	-	
916	91605	57430	INS ACCIDENT-POLICE	78,387.00	80,968.50	76,428.00	80,987.00	79,542.00	80,987.00	8,113.00	89,100.00	10.02%	89,100.00	89,100.00	
916	91605	57440	INS SURETY BONDS	1,093.00	1,844.00	2,416.00	2,000.00	871.00	2,000.00		2,000.00	0.00%	2,000.00	2,000.00	
UNCLASSIFIED / INSURANCE:				312,671.00	311,769.42	312,605.79	465,499.00	320,790.30	465,499.00	8,113.00	473,612.00	1.74%	473,612.00	473,612.00	
TOTAL UNCLASSIFIED / INSURANCE:				312,671.00	311,769.42	312,605.79	465,499.00	320,790.30	465,499.00	8,113.00	473,612.00	1.74%	473,612.00	473,612.00	
EMPLOYEE COMPENSATION															
918	91805	51992	SALARY RESERVE FUND	-	-	-	85,000.00		85,000.00		85,000.00	0.00%	85,000.00	75,000.00	
918	91805	51992	SICK TIME BUY BACK												
918	91805	51993	ADDTL VAC ACCRL PAYOUT												
918	91805	51994	VACATION PAYOUT												
EMPLOYEE COMPENSATION				-	-	-	85,000.00	-	85,000.00	-	85,000.00	0.00%	85,000.00	75,000.00	
TOTAL EMPLOYEE COMPENSATION:				-	-	-	85,000.00	-	85,000.00	-	85,000.00	0.00%	85,000.00	75,000.00	
TRANSFERS FUNDED THROUGH RAISE & APPROPRIATE															
TRANSFERS				TRANSFERS											
990	99200	59600	TRFR TO TRI-TOWN SCHOOL BUDGET		99,000.00						-				REQUESTING ADD'L \$40,000; \$80K BEING REQUESTED FROM FC REQUESTING ADD'L \$60,000; \$100K BEING REQUESTED FROM FC ADD'L \$20,000 INCLUDED
990	99200	59601	TRFR TO UNEMPLOYMENT FUND (088)	60,000.00		15,000.00	15,000.00		15,000.00		15,000.00		15,000.00	-	
990	99200	59602	TRFR TO COMP ABSENCES (089)			45,200.00	-	100,000.00	-		-		-		
990	99200	59603	TRFR TO POL/FIR SP IDEMNITY LEAVE (090)			15,000.00					-			20,000.00	
TRANSFER TO SPECIAL REVENUE FUNDS				60,000.00	99,000.00	75,200.00	15,000.00	100,000.00	15,000.00	-	15,000.00	0.00%	15,000.00	20,000.00	
TOTAL TRANSFERS:				60,000.00	99,000.00	75,200.00	15,000.00	100,000.00	15,000.00	-	15,000.00	0.00%	15,000.00	20,000.00	
TOTAL UNCLASSIFIED															
				3,720,118.04	3,942,205.47	3,791,729.14	4,249,683.00	2,808,621.44	4,249,683.00	239,149.00	4,488,832.00	5.63%	4,328,832.00	4,273,832.00	
SUBTOTAL GENERAL FUND															
				18,148,577.38	27,394,921.97	28,870,385.49	30,132,449.00	13,883,339.44	30,132,449.00	609,729.00	30,742,178.00	2.02%	31,069,991.00	31,124,124.00	
115,682.00 amount of inc/dec less the schools															
				15,604,032.42 (425,000.00)			13,883,339.44	TOWN ONLY	30,132,449.00		30,742,178.00		Diff b/t TA & FCM	(54,133.00)	
				15,179,032.42 (13,691,353.07)				225,000.00	TOTAL OMNIBUS						
								100,000.00	less Schools	(17,802,289.00)			31,124,124.00		
								320,000.00	Town Budget	12,939,889.00			(9,368,644.00)		
								14,528,339.44	ABOVE GUIDELINES	179,994.00			21,755,480.00		

FY22 BUDGET - DETAIL BUDGET LINE ITEMS

FY18	FY19	FY20	FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY22	FY22
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
						TOTAL FY22 Budget	13,119,883.00			31,124,124.00 (8,476,833.00) (419,370.00)	
							2.31%			22,227,921.00	Attachment A

<b>DEPARTMENT</b>	<b>Cell</b>
<u>ACCOUNTING DEPARTMENT</u>	A69
<u>ANIMAL CONTROL OFFICER</u>	A478
<u>ANIMAL INSPECTOR</u>	A487
<u>ASSESSOR'S DEPARTMENT</u>	A94
<u>BOARD OF HEALTH</u>	A713
<u>CONSERVATION COMMISSION</u>	A256
<u>COUNCIL ON AGING</u>	A743
<u>DEBT SERVICE</u>	A871
<u>EDUCATION</u>	A520
<u>EMPLOYEE COMPENSATION</u>	A937
<u>FINANCE COMMITTEE</u>	A54
<u>FIRE DEPARTMENT</u>	A377
<u>HIGHWAY DEPARTMENT</u>	A548
<u>HISTORICAL COMMISSION</u>	A837
<u>HOLIDAY ON THE GREEN CELEBRATION</u>	A860
<u>INSPECTIONS DEPARTMENT</u>	A444
<u>LANDFILL</u>	A703
<u>LIBRARY DEPARTMENT</u>	A797
<u>LOCAL AID ASSESSMENTS</u>	A99
<u>MEMORIAL / VETERAN'S DAY</u>	A846
<u>MODERATOR</u>	A5
<u>PARKS &amp; CEMETERIES</u>	A653
<u>PEG/CABLE ADVISORY</u>	A197
<u>PLANNING BOARD</u>	A269
<u>POLICE DEPARTMENT</u>	A298
<u>RECYCLING EXPENSE</u>	A645
<u>REFUSE EXPENSE</u>	A638
<u>SEALER OF WEIGHTS &amp; MEASURES</u>	A472
<u>SELECT BOARD DEPARTMENT</u>	A11
<u>SELECT BOARD SPECIAL</u>	A43
<u>SENIOR CARE GRANT</u>	A787
<u>SNOW &amp; ICE</u>	A611
<u>SOLDIER &amp; GRAVES</u>	A781
<u>STORMWATER MANAGEMENT</u>	A539
<u>STREET LIGHTS</u>	A632
<u>TOWN CLERK DEPARTMENT</u>	A214
<u>TOWN HALL EXPENSE</u>	A155
<u>TOWN OWNED BUILDINGS</u>	A191
<u>TREASURER / COLLECTOR DEPARTMENT</u>	A125
<u>TREE WARDEN</u>	A498
<u>TRUST FUND CLERK</u>	A250
<u>UNCLASSIFIED / EMPLOYEE BENEFITS</u>	A914
<u>UNCLASSIFIED / INSURANCE</u>	A916
<u>VETERAN'S SERVICES</u>	A769
<u>ZONING BOARD</u>	A285

**"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS**

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. Other than Debt and Unclassified Accounts, these items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget, comprising of all town departments). They consist of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

						"OTHER" OVER GUIDELINES FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADD'L FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS	ACCOUNTANT'S VOTE TRACKER OF FCM DECISIONS							NOTE
CODE	LINE ITEM		SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)				TO BE DETERMINED	WITHDRAWN	APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	NOTE
1	12202	51143	SELECT BOARD WAGE MINUTES SECRETARY	Increase Minute Secretary by 4 hrs./month for a total of 12 hrs./month.	N/A	\$1,081.00	Presently the Minutes Secretary works 8 hours a month preparing minutes of the BOS Meetings. The request is to increase the hours to 12 hours per month. This would allow for the Executive Secretary to focus on other administrative duties of the job.				1,081.00						Withdrawn by TA
2	13502	51140	ACCOUNTING DEPT ASSISTANT TOWN ACCOUNTANT	Increase Assistant Town Accountant from 34 hours to 40 hours to meet needs of Accounting Department.	N/A	\$9,397.00	The Accounting Office produces weekly warrants for Town bills. These warrants average over 200 invoices each week in which each invoice must be examined and entered individually into the Financial Software system for processing. Due to the increase in financial and management responsibilities of the Town Accountant, formerly shared tasks are being diverted solely to the Assistant Town Accountant. The additional hours are absolutely necessary to meet the needs of the office.					9,397.00	3/8/21	Eric Menzer	Karen Dow	5-1	LARSON - IMPROVE OVERALL EFFICIENCY BUT DONT ADD HOURS; ERIC - DEPT IS DROWNING; NEW INITIATIVES THAT KEVIN PROPOSED; MIKE-CMG HELPING A LOT OF PEOPLE AND DOING ANALYSIS; TIME MANAGEMENT ANGLE; KEVIN - HIGH VOLUME ORG AND PRICE SELF ON GETTING GRANTS; PERFORMING FUNCTIONS OF JOB ON THEIR OWN PUT IN EXTRA HOURS.
3	13505	53140	ACCOUNTING DEPT AUDIT SERVICES	This request reflects the anticipated cost of a Single Audit (formerly known as the OMB Circular A-133 audit).		\$10,000.00	Single audits are required when federal expenditures exceeds \$750,000 in a single fiscal year. In FY22, the auditors will be preparing the financial statements/audit for the period ending June 30, 2021. In FY21, the town would have received and spent over \$550,000 in Federal Funds through the CARES Act. We have also received FEMA funds and regularly received Federal funds in the form of school grants. With the possibility of receiving more federal funds as the result of the Pandemic, we anticipate that we will exceed the \$750,000 threshold and will be required by law (The Single Audit Act of 1984) to have a Single Audit.		10,000.00		5,000.00	5,000.00	3/8/21	Eric Menzer	Karen Dow	7-0	Reduced by TA
4	14105	53052	ASSESSOR PROFESSIONAL SERVICES (CONSULTING & ATB)	For appraisal / consulting services to assess personal property utilities companies. Topsfield has two utilities - Mass Electric and Boston Gas.		\$5,000.00	This is a result of a change in the law by DOR. The BLA will not consider the net book value method conclusive and requires a reproduction costs new less depreciation approach or 50/50 blend. According to the modified certification standard, the new approach will generate greater revenue than the net book value method.				1,000.00	4,000.00	3/8/21	Eric Menzer	David Larson	7-0	Reduced by TA
5	15005	52100	TOWN HALL ELECTRICITY	Request for increase in Electricity Expense.		\$10,000.00	The initial request for this line item was for \$20,000 in additional funds. After further analysis of the past 12 months, we are requesting \$10,000 in additional funds to cover the cost of electricity. Town Hall has now been occupied for a full budget cycle and this request reflects the actual costs associated with the size of the building and the usage. The primary heat for the building is electricity and air conditioners have been added to all areas of the building. This line item will also include the EV Charges but money generated will be deposited into the general fund.		10,000.00		1,000.00	9,000.00	3/8/21	David Larson	Jon Guido	7-0	Reduced by TA
6	15005	53044	TOWN HALL COMPUTER - MUNIS SOFTWARE	Contractual Increase.		\$1,504.00	The MUNIS Software contract is a 3 year contract. For FY22, this will be the second year of the contract and the rate is 2% higher.		1,504.00			1,504.00	3/8/21	Karen Duval	Karen Dow	7-0	
7	15005	53052	TOWN HALL FACILITY MANAGEMENT SERVICES			\$2,000.00	In FY20, the Contracted Facilities Manager worked 375 hours with an hourly rate of \$75.00/hr. This position has expanded to perform more facility functions at more Town buildings. Tasks have included contracting and obtaining quotes on repairs and combining maintenance contracts to find potential savings.		2,000.00		2,000.00						Withdrawn by TA
8	15005	54200	TOWN HALL POSTAGE METER	Contractual Increase.		\$690.00	Postage Meter required a new lease, cost increased \$690 per year.		690.00			690.00	3/8/21	Karen Dow	David Larson	7-0	
9	16105		TOWN CLERK ELECTION WORKERS	Reflects a decrease due to anticipated election count in FY22.		(\$2,969.00)											
10	16105	52700	TOWN CLERK BUILDING RENTAL	THIS IS INCLUDED IN THIS SECTION FOR NOTATION PURPOSES ONLY. REDUCTION IS ALREADY INCLUDED IN THE BUDGET. THE AMOUNTS IN THIS SECTION ARE NOT INCLUDED IN THE TOTAL COSTS ON THIS PAGE.		(\$300.00)	This line fluctuates based on the numbers of elections in a given year. In FY20, there were two elections. In FY21, there are three elections (State Primary, Presidential & Local). In FY22, there is one anticipated local election.										
11	16105	54224	TOWN CLERK ELECTION EXPENSE			(\$3,112.00)											
12	16105		TOWN CLERK CONTRACTED SERVICES	Reflects the cost of the final invoice for the re-codification of the Town's General Bylaws through 2020.		\$1,577.00	Several years ago, the Town was awarded grant funds to re-codify the Town's General Bylaws. Essentially, the structure of the Bylaws were re-aligned by renumbering and digitizing the bylaws so that they may be accessed through the Town's website. We are now in the final stages of this part of the project and expect one final invoice in FY22 to bring us to completion.		1,577.00		1,577.00		3/8/21	Mike Hartman	Karen Dow	7-0	
13	16105		TOWN CLERK CONTRACTED SERVICES	Reflects costs of annual maintenance and service fees for eCode 360 Software.		\$1,195.00	eCode360 is an online code portal designed to house codified By-Laws and other municipal information in one convenient location. Its users will include a range of people from municipal employees to residents and taxpayers.				1,195.00		3/8/21	Karen Duval	Jon Guido	7-0	
14	16105		TOWN CLERK CONTRACTED SERVICES	Contracted services with "General Code" to annually update the Town's By-Laws on eCode 360.		\$800.00	These funds will be used to cover the costs of updating the Town's information annual after each Special or Annual Town Meeting.				800.00		3/8/21	Jon Guido	Karen Dow	7-0	

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						"OTHER" OVER GUIDELINES FIXED CHARGES				"OTHER" OVER GUIDELINES CONTRACTUAL				"OTHER" OVER GUIDELINE ADD'L FUNDS NEEDED				ESSENTIAL/UN-FUNDED NEW ITEMS							
CODE	LINE ITEM		SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)												TO BE DETERMINED	WITHDRAWN	APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	NOTE
15	16105	TOWN CLERK CONTRACTED SERVICES	Reflects costs of annual maintenance and service fees for Poll Pads.		\$1,200.00	4 Poll Pads were purchased using CARES funds during the COVID-19 Pandemic (total costs approximately \$4,800 & printers were an additional costs). Poll pads are essentially a iPad with voter information. They will primarily be used to check people into Town Meeting. The devices will also be used in the early voting process - during check in and printing the label to process the voter's envelope. The use of Poll Pads offers a safe and efficient way to move people into town meeting and elections faster thus reducing the wait time and potential bottlenecks at the door. Once certified by the state, these Poll Pads may also be used for state and local elections.											1,200.00			1,200.00	3/8/21	Karen Dow	Eric Menzer	6-0-1	jon guido abstain - on mute
16	18201	PLANNING & ECONOMIC & DEVELOPMENT SALARY & WAGES - PLANNER	Request represents the establishment of a new department for Community & Economic Development.		\$34,000.00	The Town would hire an individual to work part-time under the director of the Town Administrator to perform a variety of administrative and professional work to oversee and coordinate community and economic development plans, programs and services. Individual would be hired for 19 hours per week as an anticipated Grade 7/Step 8 under the Personnel By-Laws.											34,000.00		34,000.00						Withdrawn by TA "due to fiscal constraints"
17	21002 51135	POLICE WAGES ADMIN ASSISTANT	Increase Police Administrative Assistant from 36 hours to 40 hours.	N/A	\$6,668.00	This increase is for 4 additional hours for the Executive Assistant to the Chief. In FY21, the clerk/admin position was budgeted for \$14,723.00. This position is vacant due to resignation. We are asking for \$6,668.00 of the \$14,723.00 to be re-allocated to the Executive Assistant for the increase in responsibilities.											6,668.00		6,668.00	03/22/21	Karen Duval	David Larson	7-0	hold on discussion until overall discussion later in week 3/22 -	
18	21005	POLICE CAP EXP - CRUISER LEASE PROGRAM	Covers first year of a four-year lease for a cruiser.  -- MOVED TO CAPITAL REQUEST --			This request has been moved into the Capital Request Program as a one-time purchase, paid in full at time of purchase.  Original text: The Police Department is requesting \$14,844.00 for a new 2021 Ford Explorer Interceptor Cruiser. The funds would cover the first year of a four year lease-to-own agreement. After the fourth payment the town would own the vehicle outright. A lease-to-own program would offer the town a way to steadily finance the ongoing needs of the police department's fleet schedule, different from the all-in traditional capital expense for a new cruiser.																			moved to Article
19	22002 51150	FIRE WAGES CALL FIREFIGHTER WAGES	Additional funds are anticipated to meet contractual obligations and budget needs.		\$10,000.00	This request has been added since the initial Departmental Level Budget was released. Upon further review of personnel costs, the Fire Chief requested \$10,000 in additional funds to take into consideration that the FY21 appropriation did not represent the contractual increases in rates or changes in contract.											10,000.00		10,000.00	3/8/21	Karen Dow	David Larson	7-0		
	22002 51310	FIRE WAGES OT & CALL BACK (FT FF & CALL)	Additional funds are needed to meet contractual obligations and budget needs.		\$5,000.00	New union contracts for Full Time Firefighter and Call Firefighters began for FY21. FY21 appropriation did not represent increase in rates or changes in contract. A transfer from salary reserve will make this more evident as the fiscal year progresses. This amount requested will bring the line item to the level to meet the current contract.											5,000.00		5,000.00						Withdrawn by TA
20	22002 51316	FIRE WAGES HOLIDAY - FT / OT	Additional funds are needed to meet contractual obligations and budget needs.		\$13,500.00	New union contracts for Full Time Firefighter and Call Firefighters began for FY21. FY21 appropriation did not represent increase in rates or changes in contract. A transfer from salary reserve will make this more evident as the fiscal year progresses. This amount requested will bring the line item to the level to meet the current contract.  There was a specific change in the language for how holidays are paid for FT Firefighters where call back overtime is 2.5 times the hourly rate for actual hours worked with a 2 hours minimum.											13,500.00		13,500.00	3/8/21	Karen Dow	Eric Menzer	7-0		
21	22002 51910	FIRE WAGES TRAINING	Additional funds are needed to meet contractual obligations and budget needs.		\$10,000.00	New union contracts for Full Time Firefighter and Call Firefighters began for FY21. FY21 appropriation did not represent increase in rates or changes in contract. A transfer from salary reserve will make this more evident as the fiscal year progresses. This amount requested will bring the line item to the level to meet the current contract.  Additionally, these funds are needed to send new Firefighter recruits to the academy for basic safety. We currently have 1 firefighter who will attend the 12-week program in FY22.											10,000.00		5,000.00	5,000.00	3/8/21	Karen Dow	Eric Menzer	7-0	Reduce to \$k by TA

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SUMMARY						RATIONALE / NARRATIVE (ORIGINAL)													
CODE	LINE ITEM		SUMMARY	Indirect Personnel Costs	COST		TO BE	TO BE	TO BE	ESSE									
22	22005	52300	FIRE EXPENSE TURN OUT GEAR	Covers cost of 3 sets of Turn Out Gear to be purchased in FY22. Each set costs roughly \$3,300.00.	\$10,000.00	Per NFPA standards, Turn Out Gear is useful for ten years as long as it is in good condition. Several years ago, a plan was put in place to put \$10,000 in the Capital Plan for three sets of gear so that the Department could place all on a rotating basis. This would make Turn Out Gear a budgeted line item.				10,000.00			10,000.00	3/8/21	Karen Dow	Eric Menzer	7-0	withdrawn; move to stm	
23	22005	5380X	FIRE EXPENSE PROFESSIONAL SERVICES- PERMIT BILLING	--New -- This costs will be offset by an anticipated increase in General Fund Revenue. The costs is estimated based on a \$5 fee per permit.	\$2,125.00	The Fire Department recently contracted with PermitLink, previously introduced by the Inspections Department. The Fire Department is using this software to offer online permits for open burning.		2,125.00					2,125.00	3/8/21	Karen Dow	Eric Menzer	7-0		
24	24101	51120	INSPECTIONAL SERVICES BUILDING INSPECTOR	Restore Building Inspector position to 30 hours by adding additional 12 hours.  Administrative Assistant position reduced back to 24 hours.	\$25,000.00 \$23,587.00	Building Inspector requests that this line item/position be restored to a minimum of 30 hours per week. The Inspection Services Department has been very busy and he anticipates the workload and the revenues to increase significantly in FY22. Major projects either approved or in the process of approval are: 408, \$6,000,000 solar project and a 12-unit sub division with houses in the \$1.5-\$3 million range.  Original Request for \$27,174; reduced to \$23,587 with Grade 8, Step 9 under Personnel Bylaws.				23,587.00			23,587.00	3/8/21			7-0	30 hours 8/9 = 64,347; currently budget at \$40,760	
25	29505	52960	TREE WARDEN DEPT TREE REMOVAL - CONTRACTED	A Tree Warden is responsible to oversee the care, maintenance, or removal of all public shade trees. This includes trees in public parks, town commons, public streets, schools and town forests. The Tree Warden must protect the trees and, where necessary, protect the public from trees.	\$2,925.00	The Tree Warden department has consistently been underfunded. In FY21 year-to-date, \$4,100 has already been spent. In FY19, \$11,000 needed to be transferred in for tree work. In FY18, \$19,800 needed to be transferred in to cover cost related to fulfilling Tree Warden responsibilities.			2,925.00			2,925.00						Withdrawn by TA	
26	42405	52100	STREET LIGHTS ELECTRICITY	Request to increase FY22 Street Lights account to \$30,000.	\$3,896.00	Over the past 10 years, this account has required a transfer in for 8 out of the 10 years. In the past 4 years, the request has been between \$3000-\$4000. Street Lights exists as its own department code and can only be used to pay for the electricity of the specific electric accounts related to street lights. The cost of electricity has increased every year for the past 7 years and we would like ensure the funds are available to pay this expense.			3,896.00			3,896.00	3/8/21	Karen Dow	David Larson	7-0			
27	49205	52450	PARK & CEMETERY VEHICLE MAINTENANCE & EQUIPMENT	Request for additional funds in existing vehicle maintenance & equipment line item.	\$3,000.00	The Park & Cemetery Department has over 16 pieces of heavily used, aging motorized equipment that requires constant preventative maintenance as well as routine breakdown repairs. Recent historical data shows these costs can skyrocket with little or no warning at times.			3,000.00			3,000.00	3/8/21	David Larson	Eric Menzer	7-0			
28	49205	54610	PARK & CEMETERY GROUNDSKEEPING	Request for additional funds in existing groundskeeping line item.	\$6,000.00	This request is to begin the process of attempting to restore, rejuvenate our parks, sports fields and town building grounds. Much of the work can be done through a combination of current staffing and specialized vendor resources.			6,000.00			6,000.00	3/8/21	David Larson	Karen Dow	7-0	motion for negative action		
29	51202	51440	BOARD of HEALTH ADMINISTRATIVE ASSISTANT	Restore Administrative Assistant from 17 hours to 19 hours - 2 hours.	N/A \$2,977.00	BOH Administrative Position was previously funded for 19 hours per week. Number of hours for the position were changed to 17 hours when the CCM and BOH administrative positions were combined and hours reduced to meet the needs of the individual who temporarily filled the position. Position is currently filled by long term employee and the additional hour is needed to meet the needs of the department. Request is for two additional hours per week.				2,977.00			2,977.00	03/22/21	Jon Guido	Eric Menzer	5-2	3/8/21 - jon made motion for positive action; no second; jon withdrew the motion 3/15/21 - Che "reading the tea leaves" suggested that they come back next week with Jon's recommendation.	
30	51202	51143	BOARD of HEALTH BOARD SECRETARY	Request is for 4 hours per month to cover the cost of a minute taker/record keeper.	N/A \$1,081.00	BOH Board Secretary was funded through FY18. Current Administrative Assistant has continued to work additional hours as minute secretary in exchange for comp time. Use of comp time negatively impacts service delivery with limited availability of office hours. Request is for four hours per month at current Minute Secretary rate of pay.				1,081.00		1,081.00	-	03/15/21	Jon Guido	Karen Dow	Vote for No Action	3/8/21 - jon made motion for positive action; no second; jon withdrew the motion 3/15/21 - Che "reading the tea leaves" suggested that they come back next week with Jon's recommendation. 3/22/21 - Dow: no do it as part of the mtg; Duval: unpaid puts us at risk, board has got to pick up the duty, can be managed; Sheryl can recordings be considered minutes? too much in the mtg, can't do minutes too- recording can be mechanism but must be document; level of detail significantly open to interpretation bill for time to attend mtg but doesn't exceed; misters often requested by attorneys; hard to run mtg	
31	51205	52920	BOARD of HEALTH DEAD ANIMAL PICKUP	The increase in this line item represents the actual expenses for FY21 when the Board of Health became responsible for the management of the pick up of larger dead animals throughout Topsfield public areas.	\$2,700.00	The current method of pickup and disposal includes a contractor responsible for the process from an initial phone call to completion. This is not fiscally feasible to do within the current town staff/budget. Cost has been \$6,885 for the past 10 months. The existing line has \$4,300 and needs to be increased to cover costs. This does not anticipate an increase of pickups which is possible.			2,700.00			2,700.00	3/8/21	Eric Menzer	Jon Guido	7-0			

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ACCOUNTANT'S VOTE TRACKER OF FCM DECISIONS						MAYOR'S VOTE TRACKER OF FCM DECISIONS												
CODE		LINE ITEM	SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)	"OTHER" OVER GUIDELINES FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADD'L FUNDS NEEDED	ESSE	TO BE DETERMINED	WITHDRAWN	APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	NOTE
32	51205 53120	BOARD of HEALTH MEDICAL SHARPS PICKUP/DISPOSAL	This is a new line item for the cost of picking up and disposal of medical sharps. Previously, this expense was managed through the budget at the fraction of the cost as the expense was shared with Boxford.		\$1,750.00	Previous years this expense was shared with Boxford. Boxford purchased their own sharps disposal kiosk in FY21. For the past 7 months the Topsfield sharps kiosk has been full and needed to be emptied at least monthly, possibly due to residents behavior changes from COVID-19. The increase in this line items reflects 14 pickups of the kiosk over 12 months under the current contract rate. It is not legal to throw medical sharps in the trash. Medical sharps removal is a service to the residents of Topsfield.				1,750.00			1,750.00	3/8/21	Jon Guido	David Larson	7-0	
33	51205 53124	BOARD of HEALTH VACCINE EXPENSE	Reflects an increase in demand for flu vaccine clinics based on the demand in FY21.		\$5,040.00	\$5,040 is being requested for the additional expense to provide seasonal flu vaccine. Flu vaccine clinics fluctuate with the needs of the community. In FY21, 250 doses were administered for a total costs of \$8,739.38. The general fund receives reimbursement for the cost of insurance. Funding the flu vaccine clinic is a service to residents of Topsfield. The increase may be attributed to COVID-19 and the state's school age vaccine mandate this year. I anticipate that in FY22, the demand will be similar to FY21.			5,040.00				5,040.00	03/15/21	David Larson	Karen Dow	6-0	reimbursement of private insurance and medicare insurance. Have since corrected issue with medicare and received past years reimbursements;  Business ledger of process (Profit & Loss Statement)  % of reimbursement? Purchase vaccine from private vendor; get reimb for price of vaccine and administrative costs
34	61005 52300	LIBRARY DEPT WATER	Reflects increase in water costs.		\$194.00	Amount of increase determined by reviewing the average water consumption for the past 3 years multiplied by new water rate.			194.00				194.00	3/8/21	David Larson	Karen Dow	7-0	
35	61005 52410	LIBRARY DEPT ANTICIPATED MAINTENANCE & REPAIRS	Request of \$1,769 reflects overall changes in the contracts and inspections for the library.		\$1,769.00	The Library Director maintains a spreadsheet with a detailed list of the Anticipated Building Expenses related to inspections and annual maintenance. This line items includes expenses related to HVAC, fire panel monitoring, generator maintenance, elevator maintenance, septic inspection, sprinkler inspection, water treatment testing, fire extinguisher inspections, burglar alarm monitoring, perimeter drain inspection & cleaning, facility maintenance and EMS update. The request of \$1769 is based on actual costs.		1,769.00					1,769.00	3/8/21	Jon Guido	Karen Duval	7-0	
36	61005 52500	LIBRARY DEPT UNANTICIPATED MAINTENANCE & REPAIRS	Reflects a decrease due to a one-time costs.  THIS IS INCLUDED IN THIS SECTION FOR NOTATION PURPOSES ONLY; REDUCTION IS ALREADY INCLUDED IN THE BUDGET. THE AMOUNTS IN THIS SECTION ARE NOT INCLUDED IN THE TOTAL COSTS ON THIS PAGE.		(\$12,000.00)	The decrease in this line item is due to two one-time costs that were budgeted in the FY21 budget and should be completed prior to the end of this fiscal year.  The first is the repair of the controller for Make Up Air Unit. This is part of the library's HVAC system and it brings tempered fresh air into the library.  The second is the engineering study to determine the cause of the water issues in the library basement and to make recommendations for its remedy. This study is on schedule to be completed prior to the end of FY21.												
37	61005 53045	LIBRARY DEPT COMPUTER EXPENSES	This line item was created last year to clearly identify the Library's computer costs. The request of \$124 represent an expected 2% increase in costs related to the computers.		\$124.00	The library supports 13 staff desktops and 17 public computers. It has a Wi-Fi, staff and public networks. Anti-virus software license is purchased yearly for staff computers, Wi-Fi maintenance and administration, Deepfreeze software license is purchased yearly for each public computer to maintain public computer configuration, cloud back-up for library server, Comcast high speed internet line for public computers, website hosting.			124.00				124.00	3/8/21	Jon Guido	Eric Menzer	7-0	
38	61005 53800	LIBRARY DEPT NETWORK ADMINISTRATION	This request reflects an actual increase in the contract.		\$198.00	Contractual obligation.		198.00					198.00	3/8/21	Jon Guido	Karen Duval	7-0	move for positive action
39	63001 XXXXX	RECREATION DEPT SALARY & WAGES	Request represents the establishment a new Recreation Department. These funds would be used for the annual salary of the individual hired to oversee the department.		\$31,103.00	The recent reorganization plan moved several functions from Park & Cemetery to the Highway Department for efficiencies, cross training and support. Several activities and responsibility related to recreation remain in the old Park & Cemetery Department and still need to be performed. The Recreation Director will be charged with the responsibilities of the recreation program for the town and work under the general supervision of the Town Administrator, developing and supervising year round recreational, cultural, fitness and health programs for citizens of all ages, promoting interest in the program and developing goals and objectives associated with the future success of the program.				31,103.00		31,103.00	03/22/21	Eric Menzer	Jon Guido	5-2	eric - can this be delayed a year; kevin - "I a big proponent of doing what you say you are going to do"; Jon-looks like creating a new department; set behind this? Is this a baked plan? Eric - timing issue; admires initiative; DAVID liaison - Gary spread this, maybe promote a foreman to take on functions, hesitant that this is new program, maybe volunteer rec committee?  David Larson / Mike Hartmann - "Nay" votes	
40	63005 VARIOUS	RECREATION DEPT OTHER EXPENSES	Request represents the establishment a new Recreation Department. These funds would be used for the annual expenses of the department.		\$3,500.00	Expenses associated with the Recreation Department include Postage \$600, Office Supplies \$500, Dues, Publications & Memberships \$1,000, Equipment \$1000 and Misc. Expenses \$400.				3,500.00		1,500.00	2,000.00	03/22/21	Karen Dow	Eric Menzer	6-1	people working tails off and doing amazing work; doesn't want to burn Gary out, bring somebody on; CHIE talks in favor in terms of re-org  Mike Hartmann - "Nay"
41	69305 57800	HOLIDAY ON THE GREEN MISC EXPENSE	Request is for town funding for Holiday on the Green. It involves putting up lights downtown, the Veteran's Memorial Park, and the common.		\$2,000.00	Holiday on the Green has been expected to be funded by donations. However the cost of the event inherently exceeds the receivable income. The Park & Cemetery Department is not funded to continue to absorb the cost of this popular town event.				2,000.00			2,000.00					Withdrawn by TA

**"OTHER EXPENSE" LINE ITEMS OVER GUIDELINES & ESSENTIAL UN-FUNDED LINE ITEMS**

Listed below are Other Expense line items that exceed the Guidelines set forth by the Finance Committee. Other than Debt and Unclassified Accounts, these items are level funded within the detailed budget and the amount that exceeds the guidelines is included on this list.

Also included are line items that are not currently included in the Omnibus Budget (e.g. all-inclusive budget, comprising of all town departments). They consist of departmental requests that have been determined to be essential to the operation of a particular department and unfunded. All requests that represent a change in the payroll & staffing structure of a department are automatically included on this list for consideration.

					"OTHER" OVER GUIDELINES FIXED CHARGES	"OTHER" OVER GUIDELINES CONTRACTUAL	"OTHER" OVER GUIDELINE ADD'L FUNDS NEEDED	ESSENTIAL/UN-FUNDED NEW ITEMS	ACCOUNTANT'S VOTE TRACKER OF FCM DECISIONS								NOTE
CODE	LINE ITEM	SUMMARY	Indirect Personnel Costs	COST	RATIONALE / NARRATIVE (ORIGINAL)					TO BE DETERMINED	WITHDRAWN	APPROVED "Vote in affirmative"	DATE	MOTION BY	SECONDED BY	INITIAL VOTE	
42	91805 51982	SALARY RESERVE	Salary Reserve requires transfer from BOS to use.		FY22 remains as level-funded from FY21. Contracts under negotiation include Police, Police Reserves, Highway, Water, Park & Cemetery.												
43	99300 59601	UNEMPLOYMENT FUND (088)	Raise & Appropriate, transfer to Fund 088; funds can remain in account and only be used towards unemployment payments.	\$40,000.00	As of 12/31/20, current balance in fund is \$10,148.28. \$21,376.91 spent to date in FY21.			40,000.00			40,000.00						Moved to separate article; to be funded with free cash.
44	99300 59602	COMP ABSENCES (089)	Raise & Appropriate, transfer to Fund 089; funds can remain in account and only be used towards sick & vacation buyback as individuals retire.		As of 12/31/20, current balance in fund is \$43,639.06. \$56,418.52 spent to date in FY21.  Reduced to - 0 - for Raise & Appropriate; moved to Free Cash												
45	99300 59603	POL/FIR SP IDEMNITY LEAVE (090)	Raise & Appropriate, transfer to Fund 090; funds can remain in account and only be used towards Police/Fire injury related bills.	\$20,000.00	As of 12/31/20, current balance in fund is \$45,466.07. Reimbursements totaling \$526,142.85 received to date in FY21 and \$39,706.55 spent to date in FY21.			20,000.00			20,000.00	3/8/21	Karen Dow	Eric Menzer	7-0		
<b>Subtotal:</b>				\$25,000.00	\$287,581.00		6,285.00	145,956.00	135,339.00	-	107,587.00	179,994.00					287,581.00
<b>CHANGES IN DEBT &amp; FIXED CHARGES ARE INCLUDED IN THE OMNIBUS BUDGET DOCUMENT</b>																	
46	71005 XXXXX	DEBT - PRINCIPAL	This is included in this section for notation purposes only; Line item change is reflected in the budget.	(\$20,000.00)	Based on Debt Schedules.	(20,000.00)											
47	71005 XXXXX	DEBT - INTEREST	This is included in this section for notation purposes only; Line item change is reflected in the budget.	(\$28,764.00)	Based on Debt Schedules.	(28,764.00)											
48	71005 XXXXX	SHORT TERM / TEMPORARY DEBT	This is included in this section for notation purposes only; Line item change is reflected in the budget.	(\$10,000.00)	Reduces line item to zero as short term debt is not anticipated in FY22	(10,000.00)											
49	91005 51700	UNCLASSIFIED RETIREMENT	This is included in this section for notation purposes only; Line item change is reflected in the budget.	\$66,836.00	Letter from PERAC dated 12/10/20 indicating required appropriation for FY22.	66,836.00											
50	91005 51700	UNCLASSIFIED HEALTH INSURANCE	This is included in this section for notation purposes only; Line item change is reflected in the budget.		UPDATED: Received indication from MIA that increase would likely be 2% increase over FY21. Upon review of current actuals, this increase can be absorb with a level budget. The final "Renewal Shell" is expected within next 2 weeks.  MIA indicated possible 7% increase in health insurance costs; increase can be handled with current budgeted amount.  3/4/21-Further review of Health Insurance Budget after discussion with MIA about other potential savings, allows the Town to reduce this budget an additional \$50,000 from the FY21 budget.	(50,000.00)											
51	91505 51750	UNCLASSIFIED MEDICARE TAX 1.45%	This is included in this section for notation purposes only; Line item change is reflected in the budget.	\$4,200.00	This increase reflects the recommended changes as shown on the FY22 Pay Grid of a 2.00% increase.	4,200.00											
52	91605 51720	INSURANCE WORKERS' COMPENSATION	This is included in this section for notation purposes only; Line item change is reflected in the budget.		Represents a 0% percent increase in this line item.												
53	91605 57400	INSURANCE PROPERTY & CASUALTY	This is included in this section for notation purposes only; Line item change is reflected in the budget.		Represents a 0% percent increase in this line item.												
54	91605 57430	INSURANCE ACCIDENT (POLICE/FIRE)	This is included in this section for notation purposes only; Line item change is reflected in the budget.	\$8,113.00	Represents a 10% percent increase in this line item.	8,113.00											
<b>Subtotal:</b>				\$20,385.00		(25,615.00)											
<b>TOTAL:</b>				\$50,000.00	\$307,966.00	(25,615.00)	6,285.00	145,956.00	135,339.00								
						(29,615.00)											287,581.00
																	257,966.00

## BUDGET ANALYSIS

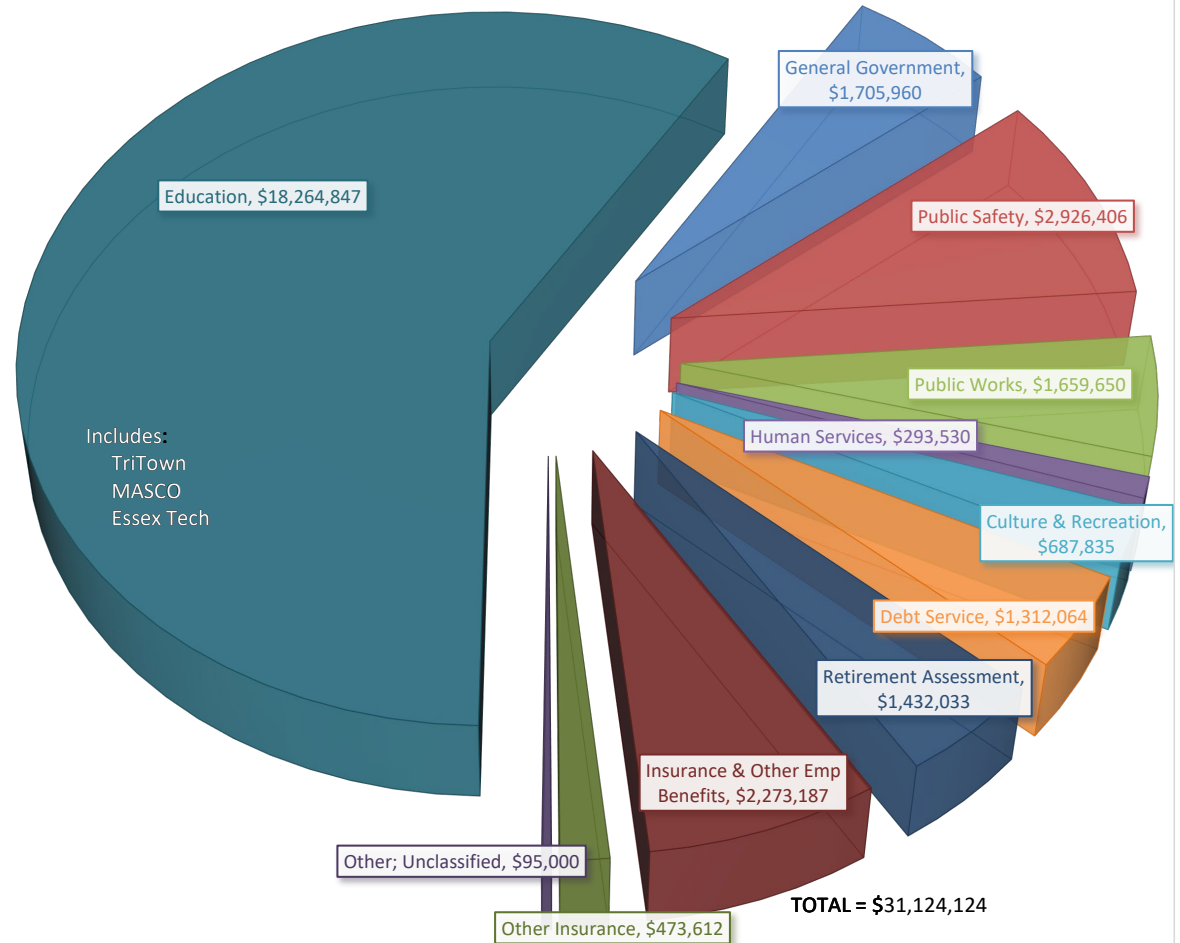
		FY21 Appropriated	FY22 FCM In Process	PERCENT OF INCREASE	
<b>TOTAL BUDGET</b>		30,132,449.00	31,124,124.00	3.29%	<i>Note: FY22 Schools</i>
	Elementary	9,117,902.00	9,368,644.00	2.75%	<i>at 2.75% Guideline</i>
	MASCO	7,825,842.00	8,476,833.00	8.32%	<i>Presented 3/1/21</i>
	Essex Tech	364,498.00	419,370.00	15.05%	<i>Final Assessment</i>
<b>Above Guidelines</b>	<i>APPROVED</i>				
	<i>To Be Decided</i>				<i>Double Check</i>
	Town Budget ONLY	12,824,207.00	12,859,277.00	0.27%	30,132,449.00
					3.29%
					991,675.00
<b>FINAL BUDGET W/GUIDELINES INCLUDED</b>		30,132,449.00	31,124,124.00	3.29%	31,124,124.00

TOWN OF TOPSFIELD  
PROPOSED FY22 BUDGET

General Government	\$1,705,960	5.48%
Public Safety	\$2,926,406	9.40%
Public Works	\$1,659,650	5.33%
Human Services	\$293,530	0.94%
Culture & Recreation	\$687,835	2.21%
Debt Service	\$1,312,064	4.22%
Retirement Assessment	\$1,432,033	4.60%
Insurance & Other Emp Benefits	\$2,273,187	7.30%
Other Insurance	\$473,612	1.52%
Other; Unclassified	\$95,000	0.31%
Education	\$18,264,847	58.68%
	<hr/>	
	\$31,124,124	100.00%

Please note that Tri-Town School Union's Employee Benefits (i.e. Health, Life, Worker's Comp, Unemployment) and Property Insurances are paid through the Town's General Fund.

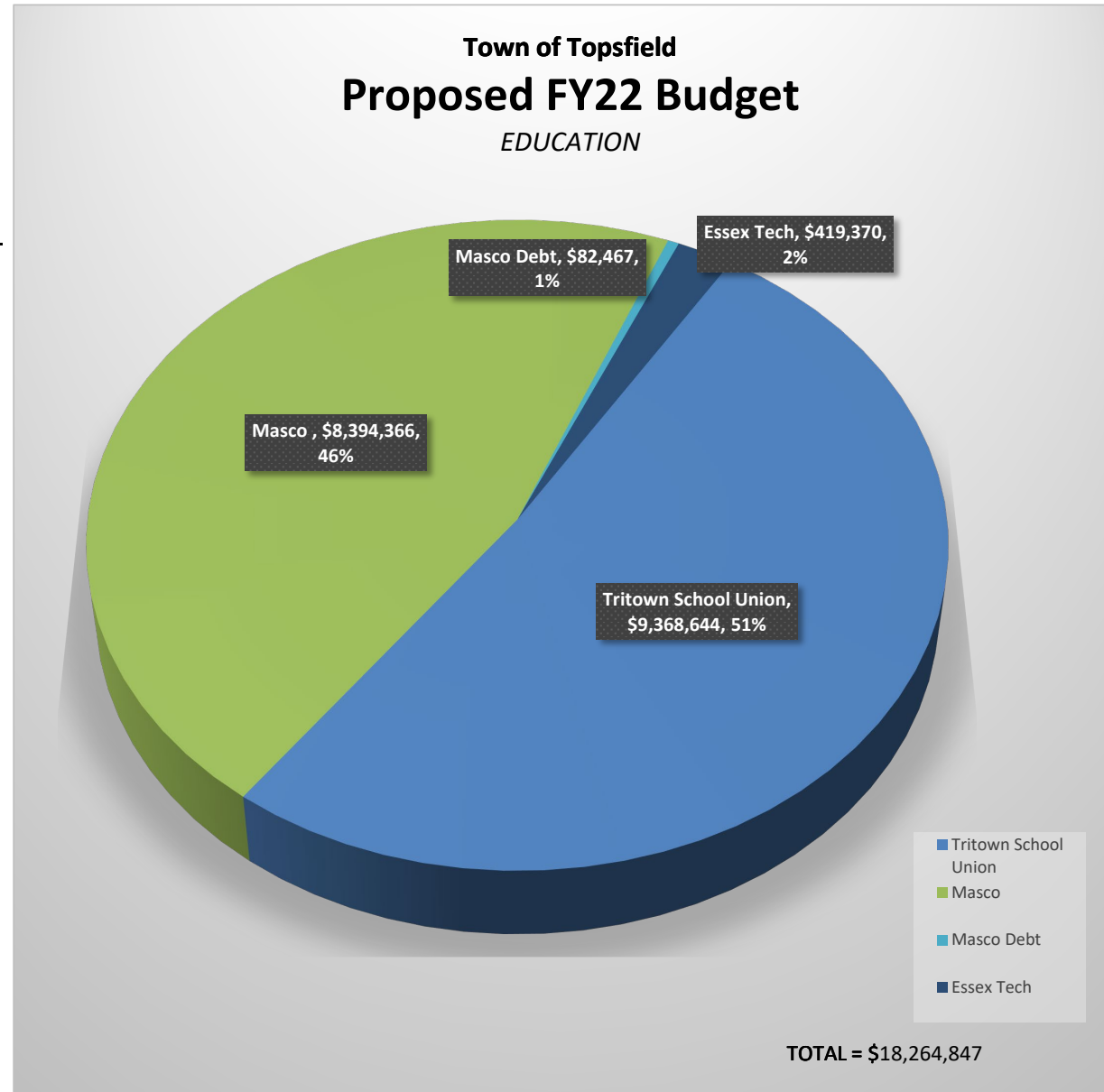
Town of Topsfield  
Proposed FY22 Budget



TOWN OF TOPSFIELD  
PROPOSED FY22 BUDGET

Tritown School Union	\$9,368,644	51.29%
Masco	\$8,394,366	45.96%
Masco Debt	\$82,467	0.45%
Essex Tech	\$419,370	2.30%
	<u>\$18,264,847</u>	<u>100.00%</u>

Please note that Tri-Town School Union's Employee Benefits (i.e. Health, Life, Worker's Comp, Unemployment) and Property Insurances are paid through the Town's General Fund.



## Town of Topsfield - Fiscal Year 2022 Budget

		FY19 ACTUALS	FY20 ACTUALS	FY21 APPROPRIATED	FY22 DEPT	FY22 TA / SEL	FY22 FIN COMM	% of FY22 v1 over FY21
<b>GENERAL GOVERNMENT</b>								
<b>MODERATOR</b>								
	MODERATOR SALARY & WAGES:	-	-	50.00	50.00	50.00	50.00	0.00%
	TOTAL MODERATOR:	-	-	50.00	50.00	50.00	50.00	0.00%
<b>SELECT BOARD DEPARTMENT</b>								
	SALARIES	288,093.51	194,506.19	209,563.00	213,683.00	213,683.00	213,683.00	1.97%
	WAGES	64,655.51	69,982.22	70,452.00	71,868.00	71,868.00	71,868.00	2.01%
	SELECT BOARD SALARY & WAGES:	352,749.02	264,488.41	280,015.00	285,551.00	285,551.00	285,551.00	1.98%
	SELECT BOARD EXPENSES:	12,600.39	10,496.91	14,111.00	14,111.00	14,111.00	14,111.00	0.00%
	TOTAL SELECT BOARD DEPARTMENT:	365,349.41	274,985.32	294,126.00	299,662.00	299,662.00	299,662.00	1.88%
<b>SELECT BOARD SPECIAL</b>								
	SPECIAL SELECT BOARD EXPENSES	71,790.63	58,709.62	77,300.00	77,300.00	77,300.00	77,300.00	0.00%
	TOTAL SELECT BOARD SPECIAL:	71,790.63	58,709.62	77,300.00	77,300.00	77,300.00	77,300.00	0.00%
<b>FINANCE COMMITTEE:</b>								
	WAGES	1,336.67	1,358.52	1,548.00	1,579.00	1,579.00	1,579.00	2.00%
	FINANCE COMMITTEE SALARY & WAGES:	1,336.67	1,358.52	1,548.00	1,579.00	1,579.00	1,579.00	2.00%
	FINANCE COMMITTEE EXPENSES:	180.00	180.00	350.00	350.00	350.00	350.00	0.00%
	RESERVE FUND	-	-	100,000.00	100,000.00	100,000.00	100,000.00	0.00%
	TOTAL FINANCE COMMITTEE:	1,516.67	1,538.52	101,898.00	101,929.00	101,929.00	101,929.00	0.03%
<b>ACCOUNTING DEPARTMENT</b>								
	SALARIES	98,404.80	103,919.68	106,363.00	108,493.00	108,493.00	108,493.00	2.00%
	WAGES	47,640.21	50,940.30	52,094.00	53,156.00	53,156.00	62,553.00	
	ACCOUNTING SALARY & WAGES:	146,045.01	154,859.98	158,457.00	161,649.00	161,649.00	171,046.00	2.01%
	ACCOUNTING EXPENSES:	29,970.53	28,118.46	32,026.00	32,026.00	32,026.00	37,026.00	0.00%
	TOTAL ACCOUNTING DEPARTMENT:	176,015.54	182,978.44	190,483.00	193,675.00	193,675.00	208,072.00	1.68%
<b>ASSESSOR'S DEPARTMENT</b>								
	SALARIES	86,244.00	90,834.24	92,865.00	94,639.00	94,639.00	94,639.00	1.91%
	WAGES	46,556.10	49,539.60	50,691.00	51,718.00	51,718.00	51,718.00	2.03%
	ASSESSOR SALARY & WAGES:	132,800.10	140,373.84	143,556.00	146,357.00	146,357.00	146,357.00	1.95%
	ASSESSOR EXPENSES:	12,387.12	21,290.18	43,695.00	51,295.00	51,295.00	55,295.00	17.39%
	TOTAL ASSESSOR DEPARTMENT:	145,187.22	161,664.02	187,251.00	197,652.00	197,652.00	201,652.00	5.55%
<b>TREASURER / COLLECTOR DEPARTMENT</b>								
	SALARIES	102,108.80	106,224.44	106,363.00	108,493.00	108,493.00	108,493.00	2.00%
	WAGES	101,514.32	106,042.04	109,667.00	111,131.00	111,131.00	111,131.00	1.33%
	TREASURER / COLLECTOR SALARY & WAGES:	203,623.12	212,266.48	216,030.00	219,624.00	219,624.00	219,624.00	1.66%
	TREASURER / COLLECTOR EXPENSES:	44,863.49	40,231.00	52,068.00	52,068.00	52,068.00	52,068.00	0.00%
	TOTAL TREASURER / COLLECTOR:	248,486.61	252,497.48	268,098.00	271,692.00	271,692.00	271,692.00	1.34%
<b>TOWN HALL EXPENSE</b>								
	TOWN HALL EXPENSES:	244,147.87	234,528.21	275,122.00	254,272.00	254,272.00	265,466.00	-7.58%
	TOTAL TOWN HALL EXPENSE:	244,147.87	234,528.21	275,122.00	254,272.00	254,272.00	265,466.00	-7.58%
<b>TOWN OWNED BUILDINGS</b>								
	TOWN OWN BUILDINGS EXPENSES:	246.76	600.98	400.00	400.00	400.00	400.00	0.00%
	TOTAL TOWN OWNED BUILDINGS:	246.76	600.98	400.00	400.00	400.00	400.00	0.00%

**Town of Topsfield - Fiscal Year 2022 Budget**

FY19 ACTUALS	FY20 ACTUALS	FY21 APPROPRIATED	FY22 DEPT	FY22 TA / SEL	FY22 FIN COMM	% of FY22 v1 over FY21
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## Town of Topsfield - Fiscal Year 2022 Budget

	FY19 ACTUALS	FY20 ACTUALS	FY21 APPROPRIATED	FY22 DEPT	FY22 TA / SEL	FY22 FIN COMM	% of FY22 v1 over FY21
<b>PEG /CABLE ADVISORY</b>							
WAGES	-	4,999.92	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
<b>TOWN PEG/CABLE ADVISORY SALARY &amp; WAGES:</b>	-	<b>4,999.92</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00%</b>
<b>TOWN PEG/CABLE ADVISORY EXPENSES:</b>	<b>37,400.00</b>	<b>39,641.00</b>	<b>44,000.00</b>	<b>49,850.00</b>	<b>49,850.00</b>	<b>49,850.00</b>	<b>13.30%</b>
<b>TOTAL PEG /CABLE ADVISORY:</b>	<b>37,400.00</b>	<b>44,640.92</b>	<b>49,000.00</b>	<b>54,850.00</b>	<b>54,850.00</b>	<b>54,850.00</b>	<b>11.94%</b>
<b>TOWN CLERK DEPARTMENT</b>							
SALARIES	69,804.80	73,716.32	75,461.00	76,964.00	76,964.00	76,964.00	1.99%
WAGES	29,755.98	27,976.60	30,734.00	28,328.00	28,328.00	28,328.00	-7.83%
<b>TOWN CLERK SALARY &amp; WAGES:</b>	<b>99,560.78</b>	<b>101,692.92</b>	<b>106,195.00</b>	<b>105,292.00</b>	<b>105,292.00</b>	<b>105,292.00</b>	<b>-0.85%</b>
<b>TOWN CLERK EXPENSES:</b>	<b>14,527.95</b>	<b>11,906.73</b>	<b>17,097.00</b>	<b>15,685.00</b>	<b>15,685.00</b>	<b>20,457.00</b>	<b>-8.26%</b>
<b>TOTAL TOWN CLERK:</b>	<b>114,088.73</b>	<b>113,599.65</b>	<b>123,292.00</b>	<b>120,977.00</b>	<b>120,977.00</b>	<b>125,749.00</b>	<b>-1.88%</b>
<b>TRUST FUND CLERK</b>							
<b>TRUST FUND CLERK</b>	-	-	-	-	-	-	-
<b>TOTAL TRUST FUND CLERK:</b>	-	-	-	-	-	-	-
<b>CONSERVATION COMMISSION</b>							
SALARIES	64,646.40	68,245.76	69,907.00	71,306.00	71,306.00	71,306.00	2.00%
WAGES	22,939.80	24,239.89	24,786.00	25,291.00	25,291.00	25,291.00	2.04%
<b>CONSERVATION COMMISSION SALARY &amp; WAGES:</b>	<b>87,586.20</b>	<b>92,485.65</b>	<b>94,693.00</b>	<b>96,597.00</b>	<b>96,597.00</b>	<b>96,597.00</b>	<b>2.01%</b>
<b>TOTAL CONSERVATION COMMISSION:</b>	<b>87,586.20</b>	<b>92,485.65</b>	<b>94,693.00</b>	<b>96,597.00</b>	<b>96,597.00</b>	<b>96,597.00</b>	<b>2.01%</b>
<b>PLANNING BOARD</b>							
WAGES	-	-	5.00	5.00	5.00	5.00	0.00%
<b>PLANNING BOARD SALARY &amp; WAGES</b>	-	-	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00%</b>
<b>PLANNING BOARD EXPENSES:</b>	<b>2,963.12</b>	<b>110.42</b>	<b>1,791.00</b>	<b>1,791.00</b>	<b>1,791.00</b>	<b>1,791.00</b>	<b>0.00%</b>
<b>TOTAL PLANNING BOARD:</b>	<b>2,963.12</b>	<b>110.42</b>	<b>1,796.00</b>	<b>1,796.00</b>	<b>1,796.00</b>	<b>1,796.00</b>	<b>0.00%</b>
<b>ZONING BOARD</b>							
<b>ZONING BOARD EXPENSES:</b>	<b>739.13</b>	<b>214.32</b>	<b>745.00</b>	<b>745.00</b>	<b>745.00</b>	<b>745.00</b>	<b>0.00%</b>
<b>TOTAL ZONING BOARD</b>	<b>739.13</b>	<b>214.32</b>	<b>745.00</b>	<b>745.00</b>	<b>745.00</b>	<b>745.00</b>	<b>0.00%</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,495,517.89</b>	<b>1,418,553.55</b>	<b>1,664,254.00</b>	<b>1,671,597.00</b>	<b>1,671,597.00</b>	<b>1,705,960.00</b>	<b>0.44%</b>

## Town of Topsfield - Fiscal Year 2022 Budget

	FY19 ACTUALS	FY20 ACTUALS	FY21 APPROPRIATED	FY22 DEPT	FY22 TA / SEL	FY22 FIN COMM	% of FY22 v1 over FY21
<b>PUBLIC SAFETY</b>							
<b>POLICE DEPARTMENT</b>							
SALARIES	128,150.00	240,963.37	244,300.00	249,150.00	249,150.00	249,150.00	1.99%
WAGES	1,310,978.22	1,095,902.52	1,319,101.00	1,309,352.00	1,309,352.00	1,311,020.00	-0.74%
<b>POLICE DEPARTMENT SALARY &amp; WAGES</b>	<b>1,439,128.22</b>	<b>1,336,865.89</b>	<b>1,563,401.00</b>	<b>1,558,502.00</b>	<b>1,558,502.00</b>	<b>1,560,170.00</b>	<b>-0.31%</b>
<b>POLICE DEPARTMENT EXPENSES:</b>	<b>152,930.63</b>	<b>98,598.87</b>	<b>135,388.00</b>	<b>135,388.00</b>	<b>135,388.00</b>	<b>125,488.00</b>	<b>0.00%</b>
<b>TOTAL POLICE DEPARTMENT:</b>	<b>1,592,058.85</b>	<b>1,435,464.76</b>	<b>1,698,789.00</b>	<b>1,693,890.00</b>	<b>1,693,890.00</b>	<b>1,685,658.00</b>	<b>-0.29%</b>
<b>FIRE DEPARTMENT</b>							
SALARIES	120,363.28	122,766.34	125,224.00	127,755.00	127,755.00	127,755.00	2.02%
WAGES	509,746.22	625,892.45	734,181.00	745,179.00	745,179.00	773,679.00	1.50%
<b>FIRE DEPARTMENT SALARY &amp; WAGES</b>	<b>630,109.50</b>	<b>748,658.79</b>	<b>859,405.00</b>	<b>872,934.00</b>	<b>872,934.00</b>	<b>901,434.00</b>	<b>1.57%</b>
<b>FIRE DEPARTMENT EXPENSES:</b>	<b>153,433.97</b>	<b>108,484.21</b>	<b>130,058.00</b>	<b>130,058.00</b>	<b>130,058.00</b>	<b>142,183.00</b>	<b>0.00%</b>
<b>TOTAL FIRE DEPARTMENT:</b>	<b>783,543.47</b>	<b>857,143.00</b>	<b>989,463.00</b>	<b>1,002,992.00</b>	<b>1,002,992.00</b>	<b>1,043,617.00</b>	<b>1.37%</b>
<b>INSPECTIONAL SERVICES</b>							
SALARIES	106,901.66	96,838.25	83,093.00	83,554.00	83,554.00	107,141.00	0.55%
WAGES	30,885.04	37,938.56	44,800.00	45,653.00	44,122.00	34,947.00	1.90%
<b>INSPECTIONS DEPARTMENT SALARY &amp; WAGES</b>	<b>137,786.70</b>	<b>134,776.81</b>	<b>127,893.00</b>	<b>129,207.00</b>	<b>127,676.00</b>	<b>142,088.00</b>	<b>1.03%</b>
<b>INSPECTIONS DEPARTMENT EXPENSES:</b>	<b>11,423.64</b>	<b>12,279.96</b>	<b>17,165.00</b>	<b>17,165.00</b>	<b>17,165.00</b>	<b>17,165.00</b>	<b>0.00%</b>
<b>TOTAL INSPECTIONAL SERVICES:</b>	<b>149,210.34</b>	<b>147,056.77</b>	<b>145,058.00</b>	<b>146,372.00</b>	<b>144,841.00</b>	<b>159,253.00</b>	<b>0.91%</b>
<b>SEALER OF WEIGHTS &amp; MEASURES</b>							
WAGES	1,692.00	1,726.00	1,726.00	1,726.00	1,726.00	1,726.00	0.00%
<b>SEALER OF WEIGHTS &amp; MEASURERS SALARY &amp; WAGES:</b>	<b>1,692.00</b>	<b>1,726.00</b>	<b>1,726.00</b>	<b>1,726.00</b>	<b>1,726.00</b>	<b>1,726.00</b>	<b>0.00%</b>
<b>TOTAL SEALER OF WEIGHTS &amp; MEASURERS:</b>	<b>1,692.00</b>	<b>1,726.00</b>	<b>1,726.00</b>	<b>1,726.00</b>	<b>1,726.00</b>	<b>1,726.00</b>	<b>0.00%</b>
<b>ANIMAL CONTROL OFFICER</b>							
WAGES	10,028.00	10,229.00	10,229.00	10,229.00	10,229.00	10,229.00	0.00%
<b>ANIMAL CONTROL OFFICER SALARY &amp; WAGES:</b>	<b>10,028.00</b>	<b>10,229.00</b>	<b>10,229.00</b>	<b>10,229.00</b>	<b>10,229.00</b>	<b>10,229.00</b>	<b>0.00%</b>
<b>ANIMAL CONTROL OFFICER EXPENSE:</b>	<b>-</b>	<b>571.00</b>	<b>571.00</b>	<b>571.00</b>	<b>571.00</b>	<b>571.00</b>	<b>0.00%</b>
<b>TOTAL ANIMAL CONTROL OFFICER:</b>	<b>10,028.00</b>	<b>10,800.00</b>	<b>10,800.00</b>	<b>10,800.00</b>	<b>10,800.00</b>	<b>10,800.00</b>	<b>0.00%</b>
<b>ANIMAL INSPECTOR</b>							
SALARY	7,598.00	7,750.00	7,750.00	7,750.00	7,750.00	7,750.00	0.00%
<b>ANIMAL INSPECTOR SALARY &amp; WAGES:</b>	<b>7,598.00</b>	<b>7,750.00</b>	<b>7,750.00</b>	<b>7,750.00</b>	<b>7,750.00</b>	<b>7,750.00</b>	<b>0.00%</b>
<b>ANIMAL INSPECTOR EXPENSE:</b>	<b>-</b>	<b>1,840.00</b>	<b>1,840.00</b>	<b>1,840.00</b>	<b>1,840.00</b>	<b>1,840.00</b>	<b>0.00%</b>
<b>TOTAL ANIMAL INSPECTOR:</b>	<b>7,598.00</b>	<b>9,590.00</b>	<b>9,590.00</b>	<b>9,590.00</b>	<b>9,590.00</b>	<b>9,590.00</b>	<b>0.00%</b>
<b>TREE WARDEN</b>							
SALARIES	3,287.00	3,352.00	3,352.00	3,352.00	3,352.00	3,352.00	0.00%
WAGES	2,095.33	3,530.00	3,530.00	3,530.00	3,530.00	3,530.00	0.00%
<b>TREE WARDEN SALARY &amp; WAGES:</b>	<b>5,382.33</b>	<b>6,882.00</b>	<b>6,882.00</b>	<b>6,882.00</b>	<b>6,882.00</b>	<b>6,882.00</b>	<b>0.00%</b>
<b>TREE WARDEN EXPENSES:</b>	<b>18,622.00</b>	<b>8,880.00</b>	<b>8,880.00</b>	<b>8,880.00</b>	<b>8,880.00</b>	<b>8,880.00</b>	<b>0.00%</b>
<b>TOTAL TREE WARDEN:</b>	<b>24,004.33</b>	<b>15,762.00</b>	<b>15,762.00</b>	<b>15,762.00</b>	<b>15,762.00</b>	<b>15,762.00</b>	<b>0.00%</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>2,568,134.99</b>	<b>2,477,542.53</b>	<b>2,871,188.00</b>	<b>2,881,132.00</b>	<b>2,879,601.00</b>	<b>2,926,406.00</b>	<b>0.35%</b>

## Town of Topsfield - Fiscal Year 2022 Budget

	FY19 ACTUALS	FY20 ACTUALS	FY21 APPROPRIATED	FY22 DEPT	FY22 TA / SEL	FY22 FIN COMM	% of FY22 v1 over FY21
<b>EDUCATION</b>							
<b>EDUCATION</b>							
ELEMENTARY SCHOOL FUND:	7,989,051.05	9,117,902.00	9,117,902.00	9,368,655.00	9,368,645.00	9,368,644.00	2.75%
MASCO ASSESSMENT:	7,579,412.84	7,825,842.00	7,825,842.00	8,058,202.00	8,503,618.00	8,476,833.00	2.97%
VOCATIONAL & AGRICULTURAL SCHOOL ASSESSMENTS:	256,915.00	364,498.00	364,498.00	375,432.00	419,370.00	419,370.00	3.00%
TOTAL EDUCATION:	15,825,378.89	17,308,242.00	17,308,242.00	17,802,289.00	18,291,633.00	18,264,847.00	2.85%
<b>TOTAL EDUCATION</b>	<b>15,825,378.89</b>	<b>17,308,242.00</b>	<b>17,308,242.00</b>	<b>17,802,289.00</b>	<b>18,291,633.00</b>	<b>18,264,847.00</b>	<b>2.85%</b>
<b>PUBLIC WORKS</b>							
<b>STORMWATER MANAGEMENT</b>							
WAGES	5,306.00	5,413.00	5,413.00	5,413.00	5,413.00	5,413.00	0.00%
STORMWATER MNGMT SALARY & WAGES:	5,306.00	5,413.00	5,413.00	5,413.00	5,413.00	5,413.00	0.00%
STORMWATER EXPENSES:	2,627.50	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
TOTAL STORMWATER MANAGEMENT:	7,933.50	15,413.00	15,413.00	15,413.00	15,413.00	15,413.00	0.00%
<b>HIGHWAY DEPARTMENT</b>							
SALARIES	105,646.00	94,625.00	94,625.00	66,846.00	66,846.00	66,846.00	-29.36%
WAGES	313,438.55	328,766.00	328,766.00	331,042.00	331,042.00	331,042.00	0.69%
HIGHWAY DEPARTMENT SALARY & WAGES:	419,084.55	423,391.00	423,391.00	397,888.00	397,888.00	397,888.00	-6.02%
HIGHWAY EXPENSES:	239,620.36	242,678.65	246,558.00	246,558.00	246,558.00	246,558.00	0.00%
HIGHWAY CAPITAL:	-	34,997.62	-	-	-	-	
TOTAL HIGHWAY DEPARTMENT:	658,704.91	701,067.27	669,949.00	644,446.00	644,446.00	644,446.00	-3.81%
<b>SNOW &amp; ICE</b>							
SNOW & ICE SALARY & WAGES:	32,328.00	26,400.90	33,870.00	33,870.00	33,870.00	33,870.00	0.00%
SNOW & ICE EXPENSES:	156,965.34	111,598.14	181,845.00	181,845.00	181,845.00	181,845.00	0.00%
TOTAL SNOW & ICE:	189,293.34	137,999.04	215,715.00	215,715.00	215,715.00	215,715.00	0.00%
<b>STREET LIGHTS</b>							
STREET LIGHT EXPENSES:	26,110.95	28,756.20	26,104.00	26,104.00	26,104.00	30,000.00	0.00%
TOTAL STREET LIGHTS:	26,110.95	28,756.20	26,104.00	26,104.00	26,104.00	30,000.00	0.00%
<b>REFUSE &amp; RECYCLING</b>							
REFUSE & RECYCLING EXPENSES:	428,172.00	428,912.00	429,915.00	429,915.00	429,915.00	429,915.00	0.00%
TOTAL REFUSE & RECYCLING:	428,172.00	428,912.00	429,915.00	429,915.00	429,915.00	429,915.00	0.00%
<b>REFUSE &amp; RECYCLING, OTHER</b>							
REFUSE & RECYCLING, OTHER EXPENSES:	1,530.47	1,571.50	1,650.00	1,650.00	1,650.00	1,650.00	0.00%
TOTAL REFUSE & RECYCLING, OTHER:	1,530.47	1,571.50	1,650.00	1,650.00	1,650.00	1,650.00	5.00%
<b>PARK &amp; CEMETERY</b>							
SALARIES	88,049.20	92,884.08	95,042.00	43,439.00	43,439.00	43,439.00	-54.29%
WAGES	150,529.74	162,183.79	168,862.00	182,602.00	182,602.00	182,602.00	8.14%
PARK & CEMETERY SALARY & WAGES:	238,578.94	255,067.87	263,904.00	226,041.00	226,041.00	226,041.00	-14.35%
PARK & CEMETERY EXPENSES:	45,846.16	51,062.31	54,770.00	51,170.00	51,170.00	54,170.00	-6.57%
EMERSON LEASE:	-	-	-	-	-	-	
TOTAL PARK & CEMETERY:	284,425.10	306,130.18	318,674.00	277,211.00	277,211.00	280,211.00	-13.01%
<b>LANDFILL</b>							

## Town of Topsfield - Fiscal Year 2022 Budget

	FY19 ACTUALS	FY20 ACTUALS	FY21 APPROPRIATED	FY22 DEPT	FY22 TA / SEL	FY22 FIN COMM	% of FY22 v1 over FY21
LANDFILL EXPENSES	24,451.46	34,050.59	47,000.00	42,300.00	42,300.00	42,300.00	-10.00%
TOTAL LANDFILL:	24,451.46	34,050.59	47,000.00	42,300.00	42,300.00	42,300.00	-10.00%
TOTAL PUBLIC WORKS	1,620,621.73	1,653,899.78	1,724,420.00	1,652,754.00	1,652,754.00	1,659,650.00	-4.16%

## Town of Topsfield - Fiscal Year 2022 Budget

	FY19 ACTUALS	FY20 ACTUALS	FY21 APPROPRIATED	FY22 DEPT	FY22 TA / SEL	FY22 FIN COMM	% of FY22 v1 over FY21
<b>HUMAN SERVICES</b>							
<b>BOARD OF HEALTH</b>							
SALARIES	61,309.92	61,300.94	68,028.00	69,385.00	69,385.00	69,385.00	1.99%
WAGES	23,549.63	25,170.12	24,786.00	25,291.00	25,291.00	28,268.00	2.04%
BOARD OF HEALTH SALARY & WAGES:	84,859.55	86,471.06	92,814.00	94,676.00	94,676.00	97,653.00	2.01%
BOARD OF HEALTH EXPENSES:	20,617.33	22,943.23	26,586.00	26,586.00	26,586.00	36,076.00	0.00%
TOTAL BOARD OF HEALTH:	105,476.88	109,414.29	119,400.00	121,262.00	121,262.00	133,729.00	1.56%
<b>COUNCIL ON AGING</b>							
SALARIES	64,646.40	68,245.76	69,907.00	69,385.00	69,385.00	69,385.00	-0.75%
WAGES	53,384.21	51,554.76	61,670.00	62,895.00	62,895.00	62,895.00	1.99%
COUNCIL ON AGING SALARY & WAGES:	118,030.61	119,800.52	131,577.00	132,280.00	132,280.00	132,280.00	0.53%
COUNCIL ON AGING EXPENSES:	4,054.04	5,730.38	5,561.00	5,561.00	5,561.00	5,561.00	0.00%
TOTAL COUNCIL ON AGING:	122,084.65	125,530.90	137,138.00	137,841.00	137,841.00	137,841.00	0.51%
<b>VETERAN'S SERVICES</b>							
VETERAN'S SERVICES EXPENSES:	15,062.11	12,000.50	20,960.00	20,960.00	20,960.00	20,960.00	0.00%
TOTAL VETERAN'S SERVICES:	15,062.11	12,000.50	20,960.00	20,960.00	20,960.00	20,960.00	0.00%
<b>SOLDIER &amp; GRAVES</b>							
SOLDIERS & GRAVES EXPENSES:	900.22	970.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
TOTAL SOLDIERS & GRAVES:	900.22	970.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
<b>SENIOR CARE</b>							
SENIOR CARE	-	-	-	-	-	-	-
TOTAL SENIOR CARE:	-	-	-	-	-	-	-
<b>TOTAL HUMAN SERVICES</b>	<b>243,523.86</b>	<b>247,915.69</b>	<b>278,498.00</b>	<b>281,063.00</b>	<b>281,063.00</b>	<b>293,530.00</b>	<b>0.92%</b>

## Town of Topsfield - Fiscal Year 2022 Budget

	FY19 ACTUALS	FY20 ACTUALS	FY21 APPROPRIATED	FY22 DEPT	FY22 TA / SEL	FY22 FIN COMM	% of FY22 v1 over FY21
<b>CULTURE &amp; RECREATION</b>							
<b>LIBRARY DEPARTMENT</b>							
SALARIES	254,914.54	269,150.03	275,451.00	269,846.00	269,846.00	269,846.00	-2.03%
WAGES	195,831.06	207,875.21	213,240.00	217,956.00	217,956.00	217,956.00	2.21%
LIBRARY SALARY & WAGES:	450,745.60	477,025.24	488,691.00	487,802.00	487,802.00	487,802.00	-0.18%
LIBRARY EXPENSES:	152,931.71	147,830.91	174,395.00	162,395.00	162,395.00	164,680.00	-6.88%
TOTAL LIBRARY DEPARTMENT:	603,677.31	624,856.15	663,086.00	650,197.00	650,197.00	652,482.00	-1.94%
<b>RECREATION DEPARTMENT</b>							
SALARIES	-	-	-	-	-	31,103.00	
RECREATION SALARY & WAGES:	-	-	-	-	-	31,103.00	
RECREATION EXPENSES:	-	-	-	-	-	2,000.00	
TOTAL RECREATION DEPARTMENT:	-	-	-	-	-	33,103.00	
<b>HISTORICAL COMMISSION</b>							
HISTORICAL COMMISSION EXPENSES:	-	-	400.00	400.00	400.00	400.00	0.00%
TOTAL HISTORICAL COMMISSION:	-	-	400.00	400.00	400.00	400.00	0.00%
<b>MEMORIAL / VETERAN'S DAY</b>							
MEMORIAL/VETERAN DAY SALARY & WAGES:	-	-	100.00	100.00	100.00	100.00	0.00%
MEMORIAL/VETERAN DAY EXPENSES:	800.00	504.00	1,750.00	1,750.00	1,750.00	1,750.00	0.00%
TOTAL MEMORIAL / VETERANS'S DAY:	800.00	504.00	1,850.00	1,850.00	1,850.00	1,850.00	0.00%
<b>HOLIDAY ON THE GREEN</b>							
HOLIDAY ON THE GREEN EXPENSES:	-	-	-	-	-	-	
TOTAL HOLIDAY ON THE GREEN:	-	-	-	-	-	-	
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>800.00</b>	<b>504.00</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>687,835.00</b>	<b>0.00%</b>

## Town of Topsfield - Fiscal Year 2022 Budget

	FY19 ACTUALS	FY20 ACTUALS	FY21 APPROPRIATED	FY22 DEPT	FY22 TA / SEL	FY22 FIN COMM	% of FY22 v1 over FY21
<b>DEBT SERVICE</b>							
<b>DEBT SERVICE</b>							
DEBT SERVICE:	1,095,061.83	1,347,142.65	1,370,828.00	1,312,064.00	1,312,064.00	1,312,064.00	-4.29%
TOTAL DEBT SERVICE:	1,095,061.83	1,347,142.65	1,370,828.00	1,312,064.00	1,312,064.00	1,312,064.00	-4.29%
<b>TOTAL DEBT SERVICE</b>	<b>1,095,061.83</b>	<b>1,347,142.65</b>	<b>1,370,828.00</b>	<b>1,312,064.00</b>	<b>1,312,064.00</b>	<b>1,312,064.00</b>	<b>-4.29%</b>
<b>UNCLASSIFIED</b>							
<b>LOCAL AID ASSESSMENTS</b>							
LOCAL AID ASSESSMENT:	296,652.00	-	-	-	-	-	
TOTAL LOCAL AIDE ASSESSMENT:	296,652.00	-	-	-	-	-	#DIV/0!
<b>UNCLASSIFIED / EMPLOYEE BENEFITS</b>							
UNCLASSIFIED/EMPLOYEE BENEFITS:	3,234,784.05	3,403,923.35	3,684,184.00	3,915,220.00	3,755,220.00	3,705,220.00	6.27%
TOTAL UNCLASSIFIED / EMPLOYEE BENEFITS:	3,234,784.05	3,403,923.35	3,684,184.00	3,915,220.00	3,755,220.00	3,705,220.00	6.27%
<b>UNCLASSIFIED / INSURANCE</b>							
UNCLASSIFIED / INSURANCE:	311,769.42	312,605.79	465,499.00	473,612.00	473,612.00	473,612.00	1.74%
TOTAL UNCLASSIFIED / INSURANCE:	311,769.42	312,605.79	465,499.00	473,612.00	473,612.00	473,612.00	1.74%
<b>EMPLOYEE COMPENSATION</b>							
EMPLOYEE COMPENSATION	-	-	85,000.00	85,000.00	85,000.00	75,000.00	0.00%
TOTAL EMPLOYEE COMPENSATION:	-	-	85,000.00	85,000.00	85,000.00	75,000.00	0.00%
<b>TOTAL UNCLASSIFIED</b>	<b>3,843,205.47</b>	<b>3,716,529.14</b>	<b>4,234,683.00</b>	<b>4,473,832.00</b>	<b>4,313,832.00</b>	<b>4,253,832.00</b>	<b>5.65%</b>
<b>SUBTOTAL GENERAL FUND</b>	<b>26,692,244.66</b>	<b>28,170,329.34</b>	<b>29,454,363.00</b>	<b>30,076,981.00</b>	<b>30,404,794.00</b>	<b>31,104,124.00</b>	<b>2.11%</b>
<b>TRANSFERS / OTHER FINANCING USES</b>							
<b>TRANSFERS / OTHER FINANCING USES</b>							
99200 59601 TRFR TO SCHOOL (FUND 003)	99,000.00		-	-	-	-	
99200 59601 TRFR TO UNEMPLOYMENT	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	
99200 59602 TRFR TO COMPENSATED ABSENCES		45,200.00	-	-	-	-	
99200 59603 TRFR TO SP IDEMNITY FUND (POL/FIR)		15,000.00	-	-	-	20,000.00	
TRANSFERS / OTHER FINANCING USES:	114,000.00	75,200.00	15,000.00	15,000.00	15,000.00	20,000.00	0.00%
TOTAL TRANSFERS / OTHER FINANCING USES:	114,000.00	75,200.00	15,000.00	15,000.00	15,000.00	20,000.00	0.00%
<b>TOTAL TRANSFERS / OTHER FINANCING USES</b>	<b>114,000.00</b>	<b>75,200.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>20,000.00</b>	<b>0.00%</b>
<b>TOTAL GENERAL FUND</b>	<b>26,806,244.66</b>	<b>28,245,529.34</b>	<b>29,469,363.00</b>	<b>30,091,981.00</b>	<b>30,419,794.00</b>	<b>31,124,124.00</b>	<b>2.11%</b>

## Town of Topsfield - Fiscal Year 2022 Budget

## Town Government - Expense Categories by Function

	FY18 Actual	FY19 Actual	FY20 APPROP	FY21 APPROP	FY22 DEPT	FY22 TA/SEL	FY22 FCM
<b>General Government</b>							
Personnel	869,022.10	1,023,700.90	990,914.00	1,005,549.00	1,021,704.00	1,021,704.00	1,031,101.00
Expenses	412,967.12	471,816.99	647,545.00	658,705.00	649,893.00	649,893.00	674,859.00
Capital							
Subtotal	\$ 1,281,989.22	\$ 1,495,517.89	\$ 1,638,459.00	\$ 1,664,254.00	\$ 1,671,597.00	\$ 1,671,597.00	\$ 1,705,960.00
<b>Public Safety</b>							
Personnel	2,110,862.18	2,231,724.75	2,411,573.00	2,577,286.00	2,587,230.00	2,585,699.00	2,630,279.00
Expenses	294,106.56	336,410.24	285,379.00	293,902.00	293,902.00	293,902.00	296,127.00
Capital							
Subtotal	\$ 2,404,968.74	\$ 2,568,134.99	\$ 2,696,952.00	\$ 2,871,188.00	\$ 2,881,132.00	\$ 2,879,601.00	\$ 2,926,406.00
<b>Public Works</b>							
Personnel	691,893.81	695,297.49	735,321.00	726,578.00	663,212.00	663,212.00	663,212.00
Expenses	936,020.55	925,324.24	990,842.00	997,842.00	989,542.00	989,542.00	996,438.00
Capital	29,256.23	-	-	-	-	-	-
Subtotal	\$ 1,657,170.59	\$ 1,620,621.73	\$ 1,726,163.00	\$ 1,724,420.00	\$ 1,652,754.00	\$ 1,652,754.00	\$ 1,659,650.00
<b>Human Services</b>							
Personnel	201,756.06	202,890.16	232,482.00	224,391.00	226,956.00	226,956.00	229,933.00
Expenses	38,038.75	40,633.70	47,698.00	54,107.00	54,107.00	54,107.00	63,597.00
Capital							
Subtotal	\$ 239,794.81	\$ 243,523.86	\$ 280,180.00	\$ 278,498.00	\$ 281,063.00	\$ 281,063.00	\$ 293,530.00
<b>Culture &amp; Recreation</b>							
Personnel	430,162.99	450,745.60	478,190.00	488,691.00	487,802.00	487,802.00	518,905.00
Expenses	148,892.47	153,731.71	160,468.00	176,645.00	164,645.00	164,645.00	168,930.00
Capital							
Subtotal	\$ 579,055.46	\$ 604,477.31	\$ 638,658.00	\$ 665,336.00	\$ 652,447.00	\$ 652,447.00	\$ 687,835.00
<b>Debt Service</b>							
Personnel							
Expenses	845,277.52	1,095,061.83	1,435,597.00	1,370,828.00	1,312,064.00	1,312,064.00	1,312,064.00
Capital							
Subtotal	\$ 845,277.52	\$ 1,095,061.83	\$ 1,435,597.00	\$ 1,370,828.00	\$ 1,312,064.00	\$ 1,312,064.00	\$ 1,312,064.00
<b>Unclassified</b>							
Personnel							
Expenses	3,660,118.04	3,843,205.47	4,086,770.00	4,234,683.00	4,473,832.00	4,313,832.00	4,253,832.00
Capital							
Subtotal	\$ 3,660,118.04	\$ 3,843,205.47	\$ 4,086,770.00	\$ 4,234,683.00	\$ 4,473,832.00	\$ 4,313,832.00	\$ 4,253,832.00
<b>Transfers Out of General Fund to Other Fund</b>							
Transfer Out		99,000.00	70,000.00	15,000.00	15,000.00	15,000.00	20,000.00
Subtotal	\$ -	\$ 99,000.00	\$ 70,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 20,000.00
Town Government Total	\$ 10,668,374.38	\$ 11,569,543.08	\$ 12,572,779.00	\$ 12,824,207.00	\$ 12,939,889.00	\$ 12,778,358.00	\$ 12,859,277.00
Education	15,257,626.00	15,825,378.89	16,909,613.00	17,308,242.00	17,802,289.00	18,291,633.00	18,264,847.00
TOTAL	\$ 25,926,000.38	\$ 27,394,921.97	\$ 29,482,392.00	\$ 30,132,449.00	\$ 30,742,178.00	\$ 31,069,991.00	\$ 31,124,124.00

Personnel	\$ 4,986,904.00	\$ 4,985,373.00	\$ 5,073,430.00
Expenses	\$ 2,152,089.00	\$ 2,152,089.00	\$ 2,199,951.00
Debt	\$ 1,312,064.00	\$ 1,312,064.00	\$ 1,312,064.00
Unclassified	\$ 4,473,832.00	\$ 4,313,832.00	\$ 4,253,832.00
Trfr Out	\$ 15,000.00	\$ 15,000.00	\$ 20,000.00
	\$ 12,939,889.00	\$ 12,778,358.00	\$ 12,859,277.00

Adjustment to show Unclassified (fringe benefits) as part of Tri-Town School:

	\$ 4,253,832.00	
50%	\$ 2,126,916.00	Estimated Town's Share
50%	\$ 2,126,916.00	Estimated Tri-Town's Share
	\$ 4,253,832.00	
Town	\$ 10,732,361.00	34.48% Town
All Schools	20,391,763.00	65.52% All Schools
	\$ 31,124,124.00	100.00%