

**TOWN OF MEDFIELD
WARRANT FOR THE ANNUAL TOWN MEETING
2021**

Article	Issue	Submitted By:
1	Accept Annual Reports	Board of Selectmen
2	Perpetual Care	Cemetery Commissioners
3	Revolving Funds	Board of Selectmen
4	PEG Access and Cable Related Funds	Board of Selectmen
5	Elected Official Compensation	Board of Selectmen
6	Personnel Administration Plan	Board of Selectmen
7	Operating Budget	Board of Selectmen
8	Municipal Building Capital Stabilization Fund	Capital Budget Committee
9	Creation of Capital and Debt Stabilization	Capital Budget Committee
10	Capital and Debt Stabilization Appropriation	Capital Budget Committee
11	Authorize Vehicle Lease Purchase	Capital Budget Committee
12	Water Treatment Plant Project Bond	Water and Sewer
13	Water/Sewer Enterprise Fund	Water and Sewer/DPW
14	Medfield State Hospital Maintenance Appropriation	Board of Selectmen
15	Transfer of DOT Ride Sharing Funds	Board of Selectmen
16	Economic Vitality Fund	Board of Selectmen
17	Sewer Betterments Paid in Advance	Town Administrator
18	Authorize name change for Board of Selectmen	Board of Selectmen
19	Personnel Plan Amendments	Personnel Board/BOS
20	Disposition of Lot 1, Icehouse Road	Board of Selectmen
21	Landfill Lease for Solar	Board of Selectmen
22	Town Garage Lease Solar	Board of Selectmen
23	Approval of Town Garage Solar PILOT	Board of Selectmen
24	Authorize the BOS to enter into PPA	Board of Selectmen
25	Approval of Kingsbury Club PILOT	Board of Selectmen
26	Hinkley South Property	Affordable Housing Trust
27	Hinkley North Property	Affordable Housing Trust
28	Community Choice Electricity Aggregation	Medfield Energy Committee
29	Climate Goals/Resolution	Medfield Energy Committee
30	Rezone Parcel Janes Avenue BI to B	Planning Board
31	Table of Use Regulations: Adult only tobacco store	Planning Board
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Town of Medfield
FY22 Budget Binder

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Medfield FY2022 Summary Sheet								
	FY2018	FY2019	FY2020	FY2021		FY2022	Change	% Change
	Per Recap	Per Recap	Per Recap	Per Recap		Estimate		
Revenues								
Property Tax Levy	\$38,219,322	\$39,559,733	\$42,835,123	\$44,458,802		\$46,047,741	\$1,588,939	3.57%
2 1/2 Levy Increase	\$955,483	\$988,993	\$1,070,878	\$1,111,470		\$1,151,194	\$39,724	3.57%
New Growth	\$384,928	\$373,294	\$552,801	\$477,469		\$425,000	-\$52,469	-10.99%
Debt Exclusions	\$4,454,135	\$4,311,328	\$4,140,274	\$3,674,665		\$3,324,696	-\$349,969	-9.52%
Total Property Tax Levy	\$44,013,868	\$45,233,348	\$48,599,076	\$49,722,406		\$50,948,631	\$1,226,225	2.47%
Operational Overrides	\$0	\$1,913,103	\$0	\$0		\$0	\$0	#DIV/0!
Capital Overrides	\$0	\$300,000	\$0	\$0		\$0	\$0	#DIV/0!
Building Stabilization Fund Override		\$1,000,000	\$1,025,000	\$1,050,625		\$1,076,891	\$26,266	2.50%
State Aid	\$7,695,291	\$7,822,174	\$7,952,648	\$7,262,845		\$7,952,648	\$689,803	9.50%
Local Receipts	\$4,272,240	\$4,237,566	\$4,372,096	\$3,720,733		\$3,747,816	\$27,083	0.73%
Other Available General Funds	\$2,173,679	\$3,835,224	\$2,353,383	\$2,216,615		\$1,645,097	-\$571,518	-25.78%
Building Stabilization Fund Override (As an Available fund)			\$782,125	\$779,500		\$845,000	\$65,500	8.40%
ALS Revolving Fund	\$75,000	\$75,000	\$125,000	\$225,000		\$225,000	\$0	0.00%
All other Revolving Funds	\$283,500	\$355,000	\$375,000	\$375,000		\$375,000	\$0	0.00%
Other Use of Free Cash	\$200,000	\$225,000	\$300,000					
Enterprise Fund Offset	\$1,579,143	\$1,618,269	\$1,565,149	\$1,528,081		\$1,489,620	-\$38,461	-2.52%
Total Other Revenue	\$16,278,853	\$21,381,336	\$18,850,401	\$17,158,399		\$17,357,072	\$198,673	1.16%
Total Revenue	\$60,292,721	\$66,614,684	\$67,449,477	\$66,880,805		\$68,305,703	\$1,424,898	2.13%

	FY2018	FY2019	FY2020	FY2021		FY2022	Change	% Change
Expenses								
Workers Compensation Insurance	\$242,937	\$256,000	\$281,418	\$261,677		\$274,761	\$13,084	5.00%
Prop & Liability	\$150,000	\$179,065	\$149,182	\$201,098		\$211,153	\$10,055	5.00%
Fire & EMT Med/Disb	\$22,000	\$30,000	\$73,445	\$76,000		\$83,600	\$7,600	10.00%
Indemnification - Retired Police	\$8,000	\$8,000						
Total Insurance	\$422,937	\$473,065	\$504,045	\$538,775		\$569,514	\$30,739	5.71%
Unemployment Comp	\$30,000	\$50,000	\$45,300	\$105,894		\$211,788	\$105,894	100.00%
Life Insurance	\$11,275	\$12,499	\$12,499	\$13,124		\$13,124	\$0	0.00%
Health Insurance	\$4,058,153	\$4,428,172	\$4,497,220	\$4,497,220		\$4,856,998	\$359,778	8.00%
OPEB Appropriation	\$400,000	\$400,000	\$425,000	\$425,000		\$467,500	\$42,500	10.00%
Medicare/Fed Mandates	\$476,700	\$500,700	\$525,735	\$552,022		\$579,623	\$27,601	5.00%
County Retirement	\$2,354,129	\$2,578,193	\$2,826,048	\$3,026,978		\$3,314,541	\$287,563	9.50%
Total Town and School Employee Benefits	\$7,330,257	\$7,969,564	\$8,331,802	\$8,620,238		\$9,443,574	\$823,336	9.55%
Town Debt - Principal	\$4,902,352	\$4,864,753	\$4,802,954	\$4,340,273		\$3,971,722	-\$368,551	-8.49%
Town Debt - Interest	\$1,761,451	\$1,595,763	\$1,430,571	\$1,264,549		\$1,095,185	-\$169,364	-13.39%
Total Debt	\$6,663,803	\$6,460,516	\$6,233,525	\$5,604,822		\$5,066,907	-\$537,915	-9.60%
Stabilization Fund	\$200,000	\$200,000	\$221,419	\$0		\$200,000	\$200,000	#DIV/0!
Total to Stabilization	\$200,000	\$200,000	\$221,419	\$0		\$200,000	\$200,000	#DIV/0!

	FY2018	FY2019	FY2020	FY2021		FY2022	Change	% Change
Selectmen	\$51,025	\$15,900	\$15,700	\$15,520		\$15,520	\$0	0.00%
Town Administrator	\$926,438	\$957,566	\$933,896	\$391,997		\$391,997	\$0	0.00%
Warrant Committee	\$300	\$300						
Town Accountant	\$213,453	\$241,677	\$236,041	\$236,139		\$236,579	\$440	0.19%
Assessors	\$116,557	\$113,406	\$127,942	\$220,670		\$220,770	\$100	0.05%
Treasurer/Tax Collector	\$179,235	\$183,156	\$185,529	\$285,973		\$285,623	-\$350	-0.12%
Town Counsel	\$111,038	\$112,335	\$114,793	\$114,794		\$114,794	\$0	0.00%
Human Resources	\$20,337	\$51,900	\$81,261	\$33,060		\$193,060	\$160,000	483.97%
Information Technology	\$165,646	\$276,981	\$214,442	\$213,994		\$214,044	\$50	0.02%
Town Clerk/Election Registr	\$104,209	\$101,537	\$97,974	\$120,538		\$109,619	-\$10,919	-9.06%
Conservation Comm.	\$42,343	\$43,371	\$44,076	\$44,621		\$44,621	\$0	0.00%
Planning Board	\$98,041	\$100,637	\$101,791	\$130,148		\$130,797	\$649	0.50%
Zoning Board of Appeals	\$5,000	\$5,000	\$4,850					
Publ Bldgs+Prop Maint	\$285,118	\$334,483	\$374,646	\$605,098		\$614,196	\$9,098	1.50%
Town Report/Meeting	\$9,300	\$10,000	\$15,000	\$15,000		\$15,000	\$0	0.00%
Pol Admin/Public Safety Bldg	\$138,997	\$130,679	\$134,150					
Police Operations	\$2,539,666	\$2,584,525	\$2,674,693	\$2,647,318		\$2,690,616	\$43,298	1.64%
Traffic Markings/Signs	\$68,324	\$68,324	\$65,024	\$65,024		\$65,024	\$0	0.00%
Fire & Rescue Administration	\$156,070	\$158,894	\$161,778					
Fire & Rescue Operations	\$876,582	\$1,177,107	\$1,287,906	\$1,409,997		\$1,409,386	-\$611	-0.04%
Inspection Dept	\$136,579	\$166,920	\$161,244	\$234,143		\$234,193	\$50	0.02%
Sealer	\$2,885	\$2,949	\$3,004	\$2,998		\$2,998	\$0	0.00%
Emergency Management				\$11,500		\$11,500	\$0	0.00%

	FY2018	FY2019	FY2020	FY2021		FY2022	Change	% Change
Animal Control Officer	\$107,464	\$109,024	\$110,887	\$110,887		\$110,763	-\$124	-0.11%
Tree Care	\$66,722	\$68,175	\$68,637	\$67,140		\$67,140	\$0	0.00%
Highway	\$1,300,178	\$1,296,838	\$1,298,444	\$1,339,600		\$1,350,824	\$11,224	0.84%
Snow & Ice	\$293,432	\$293,432	\$293,433	\$293,434		\$293,435	\$1	0.00%
Street Lights	\$48,260	\$50,000	\$50,000	\$50,000		\$50,000	\$0	0.00%
Equip. Repair/Main.	\$291,039	\$346,058	\$343,373	\$456,013		\$457,823	\$1,810	0.40%
Sidewalks	\$30,000	\$35,000	\$35,000	\$35,000		\$35,000	\$0	0.00%
Public Works/Utilities	\$101,514	\$101,514	\$98,714					
Solid Waste Disposal	\$590,106	\$632,008	\$642,670	\$575,172		\$582,206	\$7,034	1.22%
Cemetery	\$184,614	\$190,314	\$199,274	\$188,379		\$192,015	\$3,636	1.93%
Board of Health	\$55,321	\$55,321	\$55,321	\$115,676		\$184,448	\$68,772	59.45%
Public Health	\$10,921	\$10,921	\$10,921					
Mental Health	\$7,988	\$7,988	\$7,988					
Council on Aging	\$235,286	\$236,878	\$252,878	\$238,269		\$241,435	\$3,166	1.33%
Veterans	\$63,110	\$56,996	\$60,024	\$56,048		\$56,048	\$0	0.00%
Outreach	\$150,959	\$154,991	\$134,008	\$175,270		\$175,320	\$50	0.03%
Library	\$726,856	\$747,661	\$760,552	\$751,531		\$756,251	\$4,720	0.63%
Park & Recreation	\$330,641	\$339,495	\$344,105	\$295,070		\$297,250	\$2,180	0.74%
Historical Commission	\$1,500	\$1,500	\$1,500	\$1,500		\$1,500	\$0	0.00%
Grave Markers/Flags	\$2,000	\$2,000						
Memorial Day/Veterans Day	\$2,020	\$1,800	\$1,800	\$1,800		\$1,800	\$0	0.00%
Arts/Cultural Council	\$4,600	\$4,600	\$5,000	\$5,800		\$5,800	\$0	0.00%
Reserve Fund	\$150,000	\$150,000	\$150,000	\$150,000		\$150,000	\$0	0.00%
Total Town Budgets	\$11,001,674	\$11,730,161	\$11,960,269	\$11,705,121		\$12,009,395	\$304,274	2.60%
Vocational School Assessment	\$160,285	\$181,279	\$170,296	\$245,678		\$245,678	\$0	0.00%
Schools	\$33,035,766	\$35,070,769	\$36,471,454	\$36,877,290		\$38,315,504	\$1,438,214	3.90%
Total School Budgets	\$33,196,051	\$35,252,048	\$36,641,750	\$37,122,968		\$38,561,182	\$1,438,214	3.87%

	FY2018	FY2019	FY2020	FY2021		FY2022	Change	% Change
Total Town Meeting Appropriations	\$58,814,722	\$62,085,354	\$63,892,810	\$63,591,924		\$65,850,572	\$2,258,648	3.55%
Snow Deficit/Land Damages/Tax Title	\$69,869	\$122,665	\$65,894	\$0		\$100,000	\$100,000	#DIV/0!
Cherry Sheet Offsets	\$16,164	\$16,901	\$17,504	\$17,373		\$17,373	\$0	0.00%
Cherry Sheet Charges	\$875,522	\$858,574	\$850,098	\$842,313		\$842,313	\$0	0.00%
Overlay	\$203,838	\$223,481	\$188,579	\$198,486		\$200,000	\$1,514	0.76%
Total	\$1,165,393	\$1,221,621	\$1,122,075	\$1,058,172		\$1,159,686	\$101,514	9.59%
Total Operating Budget	\$59,980,115	\$63,306,975	\$65,014,885	\$64,650,096		\$67,010,258	\$2,360,162	3.65%
Monetary Articles								
Capital Budget	\$472,623	\$1,028,000	\$96,261	\$162,750		\$728,686	\$565,936	347.73%
Transfer into Building Stabilization Fund	\$0	\$1,000,000	\$1,025,000	\$1,050,625		\$1,076,891	\$26,266	2.50%
Transfer out of Building Stabilization Fund		\$1,000,000	\$782,125	\$779,500		\$845,000	\$65,500	8.40%
Downtown Improvements	\$15,000	\$15,000	\$1,000	\$15,000		\$15,000	\$0	0.00%
Sewer Betterment Paid in Advance to Stabilization	\$158,287	\$106,235	\$85,000	\$106,895		\$61,893	-\$45,002	-42.10%
ALS Revolving Fund	\$75,000	\$75,000	\$125,000	\$225,000		\$225,000	\$0	0.00%
Revolving Funds	\$283,500	\$355,000	\$375,000	\$375,000		\$375,000	\$0	0.00%
Medfield State Hosptial Maintenance and Operations				\$0		\$100,000	\$100,000	#DIV/0!
All Other Monetary Articles	\$368,271	\$660,885	\$419,720	\$291,935		\$194,671	-\$97,264	-33.32%
Total Monetary Articles	\$1,372,681	\$4,240,120	\$2,909,106	\$3,006,705		\$3,622,141	\$615,436	20.47%
Total Revenues	\$60,292,721	\$66,614,684	\$67,449,477	\$66,880,805		\$68,305,703	\$1,424,898	2.13%
Total Expenditures	\$61,352,796	\$67,547,095	\$67,923,991	\$67,656,801		\$70,632,399	\$2,975,598	4.40%
General Fund Surplus/Deficit	-\$1,060,075	-\$932,411	-\$474,514	-\$775,996		-\$2,326,697		
Deficit Financed from Free Cash	\$1,092,000	\$1,450,000	\$500,000	\$792,597		\$0		
Unexpended Tax Levy	\$31,925	\$517,589	\$25,486	\$16,601		-\$2,326,697		
Balanced Budget	\$31,925	\$517,589	\$25,486	\$16,601		-\$2,326,697		

Medfield Net State Aid											
Fiscal Year	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021 Town Meeting	FY2021 State Budget	FY2022 Estimate
State Receipts	\$7,041,571	\$7,149,067	\$7,255,166	\$7,358,252	\$7,551,933	\$7,695,291	\$7,822,174	\$7,952,648	\$7,262,845	\$7,956,310	\$7,956,310
State Assessments	-\$441,060	-\$467,372	-\$492,940	-\$510,428	-\$833,454	-\$875,522	-\$858,574	-\$850,098	-\$842,313	-\$842,313	-\$842,313
Net State Aid	\$6,600,511	\$6,681,695	\$6,762,226	\$6,847,824	\$6,718,479	\$6,819,769	\$6,963,600	\$7,102,550	\$6,420,532	\$7,113,997	\$7,113,997
Receipts											
Chapter 70	\$5,730,534	\$5,797,959	\$5,862,409	\$5,925,859	\$6,063,084	\$6,137,784	\$6,213,144	\$6,288,744	\$5,727,721	\$6,288,744	\$6,288,744
School Transportation											
Charter Tuition Reimbursement	\$59	\$7,794	\$12,129	\$1,090	\$893	\$13,415	\$0	\$0	\$0	\$0	\$0
Smart Growth School Reimbursement											
School Lunch			\$8,679								
School Choice Receiving Tuition											
Sub-Total, All Education Items	\$5,730,593	\$5,805,753	\$5,874,538	\$5,926,949	\$6,063,977	\$6,151,199	\$6,213,144	\$6,288,744	\$5,727,721	\$6,288,744	\$6,288,744
Unrestricted General Government Aid	\$1,226,088	\$1,255,070	\$1,289,875	\$1,336,310	\$1,393,771	\$1,448,128	\$1,498,812	\$1,539,280	\$1,424,142	\$1,539,280	\$1,539,280
Local Share of Racing Taxes											
Regional Public Libraries											
Urban Revitalization											
Veterans Benefits	\$13,333	\$16,639	\$18,649	\$21,430	\$22,422	\$15,060	\$13,811	\$17,234	\$14,192	\$15,769	\$15,769
Exemp: VBS and Elderly	\$26,472	\$26,028	\$27,101	\$28,947	\$28,416	\$36,842	\$35,498	\$42,087	\$38,365	\$42,628	\$42,628
State Owned Land	\$31,357	\$31,977	\$28,261	\$28,261	\$27,925	\$27,898	\$44,008	\$47,799	\$42,790	\$49,042	\$49,042
Public Libraries	\$13,728	\$13,600	\$16,742	\$16,355	\$15,422	\$16,164	\$16,901	\$17,504	\$15,636	\$20,847	\$20,847
Sub-Total, All General Government	\$1,310,978	\$1,343,314	\$1,380,628	\$1,431,303	\$1,487,956	\$1,544,092	\$1,609,030	\$1,663,904	\$1,535,125	\$1,667,566	\$1,667,566
Total Receipts	\$7,041,571	\$7,149,067	\$7,255,166	\$7,358,252	\$7,551,933	\$7,695,291	\$7,822,174	\$7,952,648	\$7,262,845	\$7,956,310	\$7,956,310

Assessments Detail											
	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021 Town Meeting	FY2021 State Budget	FY2022 Estimate
County Tax	\$108,925	\$111,680	\$114,472	\$119,118	\$121,601	\$119,290	\$122,273	\$118,917	\$121,890	\$121,890	\$121,890
Suffolk County Retirement											
Essex County Reg Comm Center											
Sub-Total, County Assessments:	\$108,925	\$111,680	\$114,472	\$119,118	\$121,601	\$119,290	\$122,273	\$118,917	\$121,890	\$121,890	\$121,890
Retired Employees Health Insurance											
Retired Teachers Health Insurance											
Mosquito Control Projects	\$52,872	\$55,820	\$57,396	\$60,005	\$61,559	\$62,712	\$68,992	\$67,021	\$6,941	\$69,428	\$69,428
Air Pollution Districts	\$4,280	\$4,445	\$4,447	\$4,583	\$4,698	\$4,733	\$4,891	\$4,845	\$4,963	\$4,963	\$4,963
Metropolitan Area Planning Council	\$3,788	\$3,883	\$6,110	\$6,092	\$6,244	\$6,374	\$6,626	\$6,810	\$6,927	\$6,927	\$6,927
Old Colony Planning Council											
RMV Non-Renewal Surcharge	\$6,560	\$5,260	\$5,780	\$5,780	\$5,780	\$4,600	\$4,600	\$5,060	\$5,260	\$5,260	\$5,260
Sub-Total, State Assessments:	\$67,500	\$69,408	\$73,733	\$76,460	\$78,281	\$78,419	\$85,109	\$83,736	\$86,591	\$86,578	\$86,578
MBTA	\$254,010	\$256,764	\$260,033	\$263,678	\$266,299	\$268,831	\$280,268	\$288,069	\$289,029	\$289,029	\$289,029
Boston Metro. Transit District											
Regional Transit											
Sub-Total, Transportation Assessments:	\$254,010	\$256,764	\$260,033	\$263,678	\$266,299	\$268,831	\$280,268	\$288,069	\$289,029	\$289,029	\$289,029
Multi-Year Repayment Program (Medfield State Hospital)					\$309,996	\$309,996	\$309,996	\$309,996	\$309,996	\$309,996	\$309,996
Special Education		\$4,692	\$12,567	\$10,606	\$0	\$0	\$1,026	\$3,760	\$0	\$0	\$0
STRAP Repayments											
Sub-Total, Annual Charges Against Receipts:		\$4,692	\$12,567	\$10,606	\$309,996	\$309,996	\$311,022	\$313,756	\$309,996	\$309,996	\$309,996
School Choice Sending Tuition	\$10,625	\$12,911	\$8,350	\$28,450	\$43,200	\$52,242	\$59,902	\$45,620	\$35,693	\$34,820	\$34,820
Charter School Sending Tuition	\$0	\$11,917	\$23,785	\$12,116	\$14,077	\$46,744	\$0	\$0	\$0	\$0	\$0
Sub-Total, Tuition Assessments:	\$10,625	\$24,828	\$32,135	\$40,566	\$57,277	\$98,986	\$59,902	\$45,620	\$35,693	\$34,820	\$34,820
Total Assessments	\$441,060	\$467,372	\$492,940	\$510,428	\$833,454	\$875,522	\$858,574	\$850,098	\$843,199	\$842,313	\$842,313

Local Receipts										
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Town Meeting Approved	Estimate
Fiscal Year	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Motor Vehicle Excise	\$1,801,285	\$1,949,255	\$2,050,159	\$2,181,831	\$2,131,132	\$2,217,913	\$2,186,090	\$2,063,219	\$2,000,000	\$2,000,000
Other Excise										
Meals			\$98,793	\$131,154	\$149,685	\$153,408	\$175,517	\$158,844	\$87,758	\$90,000
Penalties and Interest on Taxes	\$88,758	\$81,876	\$85,473	\$91,872	\$118,857	\$61,433	\$73,232	\$71,667	\$40,000	\$60,000
Payments in Lieu of Taxes	\$1,118	\$4,871	\$2,941	\$3,401	\$3,352	\$3,396	\$3,529	\$2,240	\$3,450	\$2,240
Fees	\$50,820	\$47,412	\$52,770	\$56,562	\$54,566	\$66,152	\$71,639	\$27,251	\$50,000	\$27,251
Rentals	\$300,032	\$275,532	\$281,180	\$281,180	\$265,974	\$241,727	\$242,704	\$222,728	\$202,704	\$202,704
Department Revenue										
Schools	\$25		\$6,058	\$2,417	\$33,786	\$14,962	\$2,621	\$678	\$2,621	\$2,621
Library				\$475	\$4,974	\$5,715				
Cemetery	\$32,045	\$17,110	\$29,654	\$31,815	\$21,010	\$28,245	\$33,675	\$38,975	\$31,000	\$30,000
Recreation										
Other Departmental Revenue	\$508,005	\$594,263	\$585,766	\$574,706	\$573,653	\$543,809	\$508,293	\$462,276	\$429,200	\$460,000
Licenses and Permits	\$409,435	\$549,212	\$779,442	\$669,323	\$606,740	\$767,129	\$590,861	\$718,177	\$550,000	\$600,000
Special Assessments	\$688,475	\$594,407	\$496,741	\$478,279	\$384,173	\$340,430	\$332,608	\$257,945	\$200,000	\$146,000
Fines and Forfeitures	\$19,552	\$17,754	\$15,237	\$11,303	\$21,347	\$22,431	\$18,417	\$12,012	\$9,000	\$12,000
Investment Income	\$24,762	\$27,268	\$33,501	\$133,185	\$99,325	\$208,676	\$336,472	\$248,127	\$115,000	\$115,000
Medicaid Reimbursement								\$28,902		
Misc. Non Recurring MSBA								\$63,664		
Misc. Non Recurring	\$80,378			\$540,278	\$985		\$110,301			
Total	\$4,004,690	\$4,158,960	\$4,517,715	\$5,187,781	\$4,469,559	\$4,675,426	\$4,685,959	\$4,376,705	\$3,720,733	\$3,747,816

Other Available Funds								
Fund	Purpose	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Budget line
Cemetery Perpetual Care Trust	To offset Cemetery Operating Budget	\$15,000	\$15,000	\$10,000				
Pension Trust Fund Offset	Norfolk County Pension Assessment	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
Overlay Surplus to Offset Operating Budget	To offset Operating Budget	\$200,000	\$50,000	\$0	\$0	\$0	\$0	
Sewer Betterment Paid in Advance	To offset Sewer Debt in Operating Budget	\$400,000	\$309,904	\$40,991				
Bond Premium - Sawmill Brook	To offset Debt in Operating Budget	\$804	\$680	\$562	\$435	\$290	\$145	
Bond Premium FR 6/7	To offset Debt in Operating Budget	\$2,543	\$2,147	\$1,751	\$1,350	\$906	\$453	
Bond Premium - Red Gate Farm	To offset Debt in Operating Budget	\$2,183	\$2,083	\$1,983	\$1,833	\$1,633	\$1,433	
Bond Premium - HS Field Renovation	To offset Debt in Operating Budget	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
Bond Premium - Town Garage Solar	To offset Debt in Operating Budget	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	
Use of School Property Revolving Fund	To offset School Debt in Operating Budget	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
F/B Rs Red of Fut Excl Debt (BAN Int Reimb)	To offset School Debt in Operating Budget	\$28,891	\$20,853	\$12,582	\$4,194			
F/B Rs Red of Excl Debt MSBA Reimb	To offset School Debt in Operating Budget	\$1,148,535	\$1,143,535	\$1,003,535	\$583,535			
Fr MWPAT - Title V Loan Repayments	To offset MWPAT Health Septic Loan	\$4,100						
Conservation Trust Fund	Danielson/Ritchie Pond Dam	\$30,000						
Unexpended County Retirement Appropriation	OPEB Stabilization Fund	\$48,663	\$51,765	\$55,445	\$60,656	\$66,418	\$72,728	
Municipal Buildings Stabilization Fund	Municipal Building Capital Expense	\$782,125	\$779,500	\$845,000	\$926,000	\$1,029,000	\$817,000	
Park & Rec Revolving Fund	To offset capital budget	\$56,261	\$0	\$0				
ALS Revolving Fund	To offset Fire operating budget	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
Respite Care Revolving Fund	To offset Council on Aging operating budget	\$0	\$10,135	\$0	\$10,135	\$10,135	\$10,135	
Ambulance Revolving Fund	Reimb Stab for New Ambulance Purchase TM 2016	\$40,000						
Police Salary Appropriation	Police Salary Encumbrance		\$35,000					
F/R Res for Exp (SB Paid off)	Sewer Betterment PIA Stabilization	\$85,000	\$106,895	\$61,893				Monetary Articles - Sewer Betterments Paid in Advance to Stabilization
Transportation Receipts Reserved for Appropriation	To offset road repairs	\$763	\$1,022	\$1,471				Monetary Articles - All Other Articles
Cemetery Perpetual Revolving Fund	Cemetery Perpetual Care Trust	\$33,600	\$43,200	\$43,200				Monetary Articles - All Other Articles
PEG Access Grant Revolving Fund	PEG Access Grant	\$145,357	\$162,713	\$150,000				Monetary Articles - All Other Articles
	Total	\$3,135,508	\$2,996,115	\$2,490,096	\$1,849,821	\$1,370,065	\$1,163,577	
	Total, less Muncipal Building Stabilization	\$2,353,383	\$2,216,615	\$1,645,096	\$923,821	\$341,065	\$346,577	

Medfield Free Cash Certification				
	Certified	General Fund		
<u>FY</u>	<u>as of</u>	<u>Certified</u>	<u>Appropriated</u>	<u>Balance</u>
2000	07/01/00	2,188,756.46	1,188,756.00	1,000,000.46
2001	07/01/01	2,474,925.00	1,311,000.00	1,163,925.00
2002	07/01/02	1,673,319.00	1,000,000.00	673,319.00
2003	07/01/03	1,409,805.00	800,000.00	609,805.00
2004	07/01/04	1,550,455.00	869,228.00	681,227.00
2005	07/01/05	1,761,225.00	1,000,000.00	761,225.00
2006	07/01/06	1,605,738.00	1,000,000.00	605,738.00
2007	07/01/07	1,339,234.00	700,000.00	639,234.00
2008	07/01/08	1,393,769.00	500,000.00	893,769.00
2009	07/01/09	1,556,547.00	800,000.00	756,547.00
2010	07/01/10	1,311,875.00	500,000.00	811,875.00
2011	07/01/11	1,828,377.00	500,000.00	1,328,377.00
2012	07/01/12	2,269,154.00	910,408.00	1,358,746.00
2013	07/01/13	2,670,660.00	1,316,450.00	1,354,210.00
2014	07/01/14	2,426,282.00	1,527,710.19	898,571.81
2015	07/01/15	2,620,615.00	1,220,000.00	1,400,615.00
2016	07/01/16	2,755,731.00	1,292,000.00	1,463,731.00
2017	07/01/17	2,885,994.00	1,675,000.00	1,210,994.00
2018	07/01/18	2,072,340.00	800,000.00	1,272,340.00
2019	07/01/19	2,234,402.00	792,597.00	1,441,805.00
2020	07/01/20	3,357,125.00	-	3,357,125.00

FY2022 Capital Budget under review with Capital Budget Committee				
General Fund:				
Department	Requested Capital Expenses	Total Equipment Cost	FY2022 Capital Budget Committee Recommendation	Notes
Fire	Engine 3 lease payments	\$450,000	\$48,095	Currently leased. 10 year lease at 1.51%: FY21 to FY30
Fire	Engine 2	\$500,000	\$60,000	10 year bond at 2%: FY22 to FY31
Fire	Replace Brush 1	\$200,000	\$24,000	10 year bond at 2%: FY22 to FY31
Fire	Replace Car 1	\$60,000	\$23,000	3 year lease at 3%
Fire	Power Load System for Ambulance 1	\$27,000	\$27,000	
Fire	Battery Operated Extrication Set	\$70,000	\$70,000	
DPW	Sidwalk Tractor	\$180,000	\$34,000	7 year bond at 2%: FY22 to FY28
DPW	Ford F550	\$97,000	\$19,000	7 year bond at 2%: FY22 to FY28
DPW	Ford F550	\$88,000	\$20,000	7 year bond at 2%: FY22 to FY28
DPW	Paving Roller	\$38,000	\$38,000	TBD if it can/should be leased/borrowed for
DPW	Mack Dump Truck	\$155,000	\$32,000	7 year bond at 2%: FY22 to FY28
DPW	Line painting machine	\$10,000	\$10,000	
DPW	Pavement Management and Improvement	\$150,000	\$35,000	7 year bond at 2%: FY22 to FY28
IT	Server upgrade - Town Hall	\$20,000	\$20,000	
IT	Computer upgrade - Town Hall	\$20,000	\$20,000	
IT	School Information Technology	\$325,000	\$100,000	
Police	3 police vehicles lease payments	\$156,000	\$52,591	Currently leased. 3 year lease at 1.15%: FY21 to FY23
Police	Police vehicle	\$55,000	\$20,000	3 year lease at 3%: FY22 to FY25
Police	Police vehicle	\$55,000	\$20,000	3 year lease at 3%: FY22 to FY25
Police	Police vehicle	\$55,000	\$20,000	3 year lease at 3%: FY22 to FY25
Police	Animal Control Officer vehicle	\$55,000	\$20,000	3 year lease at 3%: FY22 to FY25
Facilities	New Facilities vehicle - F350	\$45,000	\$16,000	3 year lease at 3%: FY22 to FY25
	Total General Fund	\$2,811,000	\$728,686	
Parks and Recreation Revolving Fund:				
Department	Requested Capital Expenses	Total Equipment Cost	FY2022 Capital Budget Committee Recommendation	Notes
Parks and Recreation	Toro SandPro 5040	\$26,465	\$26,465	
Parks and Recreation	New passenger van/bus	\$45,000	\$16,000	3 year lease at 3%: FY22 to FY25
Parks and Recreation	Turfware TR360 Spreader	\$11,175	\$11,175	
	Total Parks and Recreation Revolving Fund	\$82,640	\$53,640	
ALS Revolving Fund/Ambulance Revolving Fund				
Department	Requested Capital Expenses	Total Equipment Cost	FY2022 Capital Budget Committee Recommendation	Notes
Fire	Replace Ambulance 2	\$300,000	\$55,000	7 year bond at 2%: FY22 to FY28. Approval dependent upon confirmation that Ambulance/ALS revolving funds will support annual payments as well as annual operating budget offset
	Total ALS/Ambulance Revolving Funds	\$300,000	\$55,000	

Town Departmental Budgets								
			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
122	BOARD OF SELECTMEN							
11221	BOARD OF SELECTMEN -SALARIES							
11221	510140	SALARIES-ELECTED	\$1,575.00	\$1,800.00	\$1,800.00	\$1,800.00	\$2,700.00	\$2,700.00
TOTAL	BOARD OF SELECTMEN -SALARIES		\$1,575.00	\$1,800.00	\$1,800.00	\$1,800.00	\$2,700.00	\$2,700.00
11222	BOARD OF SELECTMEN-OPERTG EXP							
11222	520100	ADVERTISING	\$444.90	\$1,399.62	\$746.05	\$336.72	\$1,300.00	\$1,300.00
11222	521700	DUES & MEMBERSHIPS	\$2,400.00	\$3,044.00	\$2,522.00	\$3,230.00	\$2,900.00	\$2,900.00
11222	521800	TRAINING & EDUCATION	\$365.00	\$610.00	\$35.00	\$40.00	\$650.00	\$650.00
11222	521900	PROFESSIONAL SERVICES						
11222	521901	MEDICAL SERV+SUPPLIES						
11222	521902	CONSULTING+LEGAL FEES						
11222	521911	CONSULTANT-40B	\$21,336.25	\$120.00				
11222	521912	MSH REMEDIATION CONSULTANT						
11222	521913	FIRE CHF RECRUIT CONSULTNT		\$21,990.38				
11222	522500	PRINTNG-POSTG-STATY	\$125.00	\$446.74		\$235.00	\$600.00	\$600.00
11222	524500	MEETINGS+CONFERENCES	\$84.00		\$1,304.00	\$699.00	\$600.00	\$600.00
11222	529101	MSH MAINT & SECURITY						
11222	540220	OFFICE SUPPLIES	\$978.25	\$805.19	\$866.78	\$185.23	\$720.00	\$720.00
11222	540250	VARIOUS COMMITTEE EXPENSES	\$2,648.78	\$3,315.96	\$2,968.95	\$3,034.98	\$6,050.00	\$6,050.00
TOTAL	BOARD OF SELECTMEN-OPERTG EXP		\$28,382.18	\$31,731.89	\$8,442.78	\$7,760.93	\$12,820.00	\$12,820.00
TOTAL	BOARD OF SELECTMEN		\$29,957.18	\$33,531.89	\$10,242.78	\$9,560.93	\$15,520.00	\$15,520.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
123	TOWN ADMINISTRATOR							
11231	TOWN ADMINISTRATOR-SALARY EXP							
11231	510100	TOWN ADMIN SALARIES	\$810,163.38	\$777,046.56	\$817,428.24	\$786,353.83	\$369,977.00	\$369,977.00
11231	510130	LONGEVITY-TOWN ADMIN/EXECUTIVE	\$5,050.00	\$5,600.00	\$5,500.00	\$4,800.00	\$2,000.00	\$2,000.00
TOTAL	TOWN ADMINISTRATOR-SALARY EXP		\$815,213.38	\$782,646.56	\$822,928.24	\$791,153.83	\$371,977.00	\$371,977.00
11232	TOWN ADMINISTRATOR-OPERTG EXP							
11232	520500	OTHER EQ/COPIER+SUPPLIES		\$7,133.39	\$7,655.40	\$7,347.42	\$7,800.00	\$7,800.00
11232	520800	STORAGE SPACE RENT		\$4,200.00	\$4,200.00	\$4,749.76	\$4,200.00	\$4,200.00
11232	521100	UTIL-ELEC-TOWN HALL		\$15,230.64	\$18,905.52	\$16,087.30	\$0.00	\$0.00
11232	521300	UTIL-TOWN HALL-HEAT		\$3,702.47	\$2,847.30	\$3,920.25	\$0.00	\$0.00
11232	521500	UTIL-TN HL-TELEPHONE			\$985.99	\$0.00	\$0.00	\$0.00
11232	521600	UTIL-TN HL-WAT&SEW		\$1,006.81	\$810.50	\$911.72	\$0.00	\$0.00
11232	521800	TRAINING & EDUCATION	\$170.00	\$387.01	\$615.61	\$1,897.20	\$2,840.00	\$2,840.00
11232	522045	CONTRACT SERVICE				\$0.00	\$0.00	\$0.00
11232	524500	MEETINGS+CONFERENCES		\$60.00	\$40.00	\$1,720.00	\$1,500.00	\$1,500.00
11232	540220	OFFICE SUPPLIES	\$455.00	\$6,130.67	\$8,478.09	\$4,599.89	\$3,680.00	\$3,680.00
TOTAL	TOWN ADMINISTRATOR-OPERTG EXP		\$625.00	\$37,850.99	\$44,538.41	\$41,233.54	\$20,020.00	\$20,020.00
TOTAL	TOWN ADMINISTRATOR		\$815,838.38	\$820,497.55	\$867,466.65	\$832,387.37	\$391,997.00	\$391,997.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
134	TOWN ACCOUNTANT							
11341	TOWN ACCOUNTANT-SALARY EXPENSE							
11341	510100	TOWN ACCT SALARIES	\$103,680.00	\$179,275.31	\$168,960.18	\$180,604.30	\$180,604.00	\$180,604.00
11341	510130	LONGEVITY-TN ACCT	\$850.00	\$1,150.00	\$1,250.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL	TOWN ACCOUNTANT-SALARY		\$104,530.00	\$180,425.31	\$170,210.18	\$181,604.30	\$181,604.00	\$181,604.00
11342	TOWN ACCOUNTANT-OPERATING EXP							
11342	520110	DATA PROCESSING	\$964.40	\$1,309.30	\$1,124.85	\$1,547.74	\$0.00	\$0.00
11342	520500	OTHER EQUIPMENT		\$250.00	\$550.00	\$801.99	\$700.00	\$700.00
11342	520600	EQUIP MAINT CONTRACTS				\$0.00	\$0.00	\$0.00
11342	521700	DUES & MEMBERSHIPS	\$215.00	\$215.00	\$235.00	\$245.00	\$275.00	\$275.00
11342	521800	TRAINING & EDUCATION	\$1,560.50	\$1,964.30	\$1,483.64	\$1,142.26	\$2,000.00	\$2,750.00
11342	521907	TOWN & SCHOOL AUDIT	\$32,900.00	\$32,900.00	\$33,900.00	\$30,000.00	\$33,900.00	\$43,000.00
11342	521911	OPEB CONSULTANT	\$6,245.00	\$4,000.00	\$4,750.00	\$550.00	\$14,860.00	\$5,450.00
11342	521914	CONSULTANT			\$6,937.50	\$0.00	\$0.00	\$0.00
11342	524500	MEETINGS+CONFERENCES	\$961.94	\$1,586.89	\$633.03	\$202.30	\$1,200.00	\$1,200.00
11342	540220	TN ACCT OFFICE SUPPL				\$0.00	\$1,600.00	\$1,600.00
TOTAL	TOWN ACCOUNTANT-OPERAT		\$42,846.84	\$42,225.49	\$49,614.02	\$34,489.29	\$54,535.00	\$54,975.00
TOTAL	TOWN ACCOUNTANT		\$147,376.84	\$222,650.80	\$219,824.20	\$216,093.59	\$236,139.00	\$236,579.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
141	ASSESSORS							
11411	ASSESSORS-SALARIES							
11411	510100	ASSESSOR DEPT SAL	\$89,502.00	\$92,187.00	\$94,031.00	\$106,746.00	\$192,170.00	\$192,170.00
11411	510130	LONGEVITY-ASSESOR				\$0.00	\$1,050.00	\$1,150.00
11411	510140	ELECTED ASSESSORS SAL	\$2,475.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00
TOTAL	ASSESSORS-SALARIES		\$91,977.00	\$94,887.00	\$96,731.00	\$109,446.00	\$195,920.00	\$196,020.00
11412	ASSESSORS-OPERATING EXPENSES							
11412	520500	OTHER EQUIPMENT				\$0.00	\$0.00	\$0.00
11412	520601	EQUIP MAINT-SERVER	\$299.97			\$0.00	\$0.00	\$0.00
11412	521700	DUES & MEMBERSHIPS	\$500.00	\$580.00	\$580.00	\$590.00	\$600.00	\$600.00
11412	521800	TRAINING & EDUCATION	\$1,353.63	\$1,578.09	\$801.79	\$1,044.90	\$1,500.00	\$1,500.00
11412	521902	CONSULTING+LEGAL FEES	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
11412	521905	REGISTRY FEES	\$1,200.00	\$500.00	\$500.00	\$76.00	\$500.00	\$500.00
11412	522500	PRINTNG-POSTG-STATY	\$284.25	\$1,040.16	\$779.53	\$1,029.70	\$625.00	\$625.00
11412	522801	MAPPING				\$0.00	\$1,000.00	\$1,000.00
11412	522802	CYCLICAL INSPECT-ASSR	\$4,043.00	\$3,958.00	\$3,270.00	\$2,265.00	\$3,000.00	\$3,000.00
11412	523601	CONTR SVC-REAL EST TX				\$0.00	\$0.00	\$0.00
11412	523604	CONTR SVC-PERS PROP	\$2,028.12	\$2,000.00		\$2,650.00	\$2,650.00	\$2,650.00
11412	523605	CONTR SVC-R/E APPRAISER		\$6,000.00		\$13,000.00	\$8,200.00	\$8,200.00
11412	524500	MEETINGS+CONFERENCES	\$440.00	\$459.99	\$282.97	\$255.00	\$500.00	\$500.00
11412	540140	BOOKS-PERIODCLS-SUBSC	\$349.00	\$349.00	\$349.00	\$379.00	\$375.00	\$375.00
11412	540220	OFFICE SUPPLIES	\$1,315.97	\$922.29	\$989.46	\$578.88	\$800.00	\$800.00
TOTAL	ASSESSORS-OPERATING EX		\$16,813.94	\$22,387.53	\$12,552.75	\$26,868.48	\$24,750.00	\$24,750.00
TOTAL	ASSESSORS		\$108,790.94	\$117,274.53	\$109,283.75	\$136,314.48	\$220,670.00	\$220,770.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
145	TREASURER/COLLECTOR							
11451	TREASURER/COLLECTOR-SALARY							
11451	510100	TREAS/COLL SALARY	\$103,647.00	\$106,756.00	\$108,891.00	\$114,336.00	\$205,338.00	\$205,338.00
11451	510130	LONGEVITY-TREAS/COLL	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,900.00	\$1,550.00
TOTAL	TREASURER/COLLECTOR-SA		\$104,647.00	\$107,756.00	\$109,891.00	\$115,336.00	\$207,238.00	\$206,888.00
11452	TREASURER/COLLECTOR OPERTG EXP							
11452	521700	DUES & MEMBERSHIPS	\$75.00	\$75.00	\$75.00	\$75.00	\$175.00	\$175.00
11452	521800	TRAINING & EDUCATION		\$60.00		\$71.00	\$470.00	\$470.00
11452	521904	PROFESSIONAL SVCE-BONDING				\$0.00	\$4,000.00	\$0.00
11452	522500	PRINTNG-POSTG-STATY	\$26,992.53	\$25,191.85	\$19,777.23	\$22,310.08	\$23,365.00	\$23,365.00
11452	523601	CONTR SVC-REAL EST TX				\$0.00	\$0.00	\$0.00
11452	523603	CONTR SVC-ADP PAYROLL	\$37,399.71	\$40,715.34	\$41,770.20	\$40,794.93	\$38,150.00	\$42,150.00
11452	524500	MEETINGS+CONFERENCES	\$507.11	\$617.22	\$606.91	\$85.00	\$875.00	\$875.00
11452	540220	OFFICE SUPPLIES	\$2,161.47	\$3,873.92	\$5,070.13	\$5,044.96	\$4,100.00	\$4,100.00
11452	570010	CAR ALLOW/MILEAGE	\$202.48	\$71.20	\$127.36	\$92.80	\$100.00	\$100.00
11452	570040	BONDS & INSURANCE	\$1,584.00	\$1,584.00	\$1,584.00	\$1,584.00	\$3,700.00	\$3,700.00
11452	570041	TREAS TAX TITLE	\$2,837.50	\$187.00	\$377.70	\$1,292.75	\$3,800.00	\$3,800.00
TOTAL	TREASURER/COLLECTOR OP		\$71,759.80	\$72,375.53	\$69,388.53	\$71,350.52	\$78,735.00	\$78,735.00
TOTAL	TREASURER/COLLECTOR		\$176,406.80	\$180,131.53	\$179,279.53	\$186,686.52	\$285,973.00	\$285,623.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
151	TOWN COUNSEL							
11512	TOWN COUNSEL-OPERATING EXPENSE							
11512	521700	DUES & MEMBERSHIPS				\$0.00	\$0.00	\$0.00
11512	521902	CONSULTNG+LEGAL FEES	\$38,890.00	\$25,455.75	\$96,817.98	\$32,836.02	\$47,000.00	\$47,000.00
11512	521903	COURT+LITIGATION FEES				\$0.00	\$0.00	\$0.00
11512	522301	LEGAL PUBLICATIONS				\$0.00	\$0.00	\$0.00
11512	523600	TN COUNSL CONTR SVC	\$63,570.00	\$64,100.00	\$64,842.00	\$67,792.92	\$67,794.00	\$67,794.00
TOTAL	TOWN COUNSEL-OPERATING		\$102,460.00	\$89,555.75	\$161,659.98	\$100,628.94	\$114,794.00	\$114,794.00
TOTAL	TOWN COUNSEL		\$102,460.00	\$89,555.75	\$161,659.98	\$100,628.94	\$114,794.00	\$114,794.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
152	PERSONNEL- HUMAN RESOURCES							
11521	HUMAN RESOURCE SALARY EXPENSE							
11521	510100	SALARIES				\$27,692.36	\$30,000.00	\$30,000.00
11521	510150	MANAGERIAL MERIT				\$0.00	\$0.00	\$45,000.00
11521	513101	PROF SAL MKT ADJ				\$0.00	\$0.00	\$115,000.00
TOTAL	HUMAN RESOURCE SALARY		\$0.00	\$0.00	\$0.00	\$27,692.36	\$30,000.00	\$190,000.00
11522	HUMAN RESOURCE-OPERATING EXP							
11522	521700	DUES & MEMBERSHIPS	\$250.00	\$1,088.00	\$400.00	\$275.00	\$1,200.00	\$1,200.00
11522	521800	TRAINING & EDUCATION				\$0.00	\$0.00	\$0.00
11522	521911	CONSULTANT			\$22,547.67	\$0.00	\$0.00	\$0.00
11522	522500	PRINTNG-POSTG-STATY	\$280.00		\$375.00	\$0.00	\$700.00	\$700.00
11522	524500	MEETINGS+CONFERENCES	\$299.61	\$60.00	\$795.00	\$40.00	\$1,000.00	\$1,000.00
11522	540220	OFFICE SUPPLIES	\$345.00	\$714.12	\$200.00	\$629.55	\$160.00	\$160.00
TOTAL	HUMAN RESOURCE-OPERATI		\$1,174.61	\$1,862.12	\$24,317.67	\$944.55	\$3,060.00	\$3,060.00
TOTAL	PERSONNEL- HUMAN RESOU		\$1,174.61	\$1,862.12	\$24,317.67	\$28,636.91	\$33,060.00	\$193,060.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
155	INFORMATION TECHNOLOGY							
11551	INFORMATION TECHNOLOGY							
11551	510100	SALARIES - IT	\$68,944.00	\$71,012.00	\$72,432.10	\$75,329.00	\$75,329.00	\$75,329.00
11551	510130	LONGEVITY-IT	\$300.00	\$350.00	\$400.00	\$450.00	\$500.00	\$550.00
TOTAL	INFORMATION TECHNOLOGY		\$69,244.00	\$71,362.00	\$72,832.10	\$75,779.00	\$75,829.00	\$75,879.00
11552	INFORMATION TECHNOLOGY							
11552	520110	DATA PROCESSING				\$0.00	\$0.00	\$0.00
11552	520112	INFORMATN TECHNOLOGY	\$322.64	\$359.90		\$0.00	\$0.00	\$0.00
11552	520300	EQUIP REPAIR+SERV		\$350.00	\$720.53	\$0.00	\$0.00	\$0.00
11552	520500	OTHER EQUIPMENT				\$0.00	\$0.00	\$0.00
11552	520600	EQUIP MAINT CONTRACTS	\$16,080.00	\$42,844.20	\$51,128.50	\$60,882.72	\$76,765.00	\$76,765.00
11552	520601	EQ MAINT CNTR-SERVER	\$19,809.94	\$1,728.00	\$7,670.01	\$1,972.50	\$13,000.00	\$13,000.00
11552	520870	CAPITAL EQUIP REPLACEMENT				\$284.00	\$5,000.00	\$5,000.00
11552	521500	UTIL-TELEPHONE	\$44,029.29	\$40,803.45	\$45,533.66	\$35,222.94	\$41,700.00	\$41,700.00
11552	521700	DUES & MEMBERSHIPS			\$75.00	\$0.00	\$500.00	\$500.00
11552	524500	MEETINGS+CONFERENCES			\$1,257.48	\$200.00	\$1,200.00	\$1,200.00
11552	540220	OFFICE SUPPLIES		\$879.98	\$ -	\$0.00	\$0.00	\$0.00
11552	580055	IT ENCUMB OP EXP						
TOTAL	INFORMATION TECHNOLOGY		\$80,241.87	\$86,965.53	\$106,385.18	\$98,562.16	\$138,165.00	\$138,165.00
TOTAL	INFORMATION TECHNOLOGY		\$149,485.87	\$158,327.53	\$179,217.28	\$174,341.16	\$213,994.00	\$214,044.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
161	TOWN CLERK							
11611	TOWN CLERK-SALARY EXPENSE							
11611	510100	TOWN CLERK SALARY	\$68,000.00	\$71,000.00	\$71,710.00	\$72,585.27	\$87,974.00	\$73,145.00
11611	510101	SAL-ELECTION REGISTRARS	\$588.00	\$600.00	\$612.00	\$624.00	\$624.00	\$624.00
11611	510102	PT-T ELECTION WORKRS	\$17,006.32	\$8,787.76	\$7,105.42	\$2,249.74	\$9,000.00	\$9,000.00
11611	510110	T CLK ELE PAYRL ENCUM						
TOTAL	TOWN CLERK-SALARY EXPE		\$85,594.32	\$80,387.76	\$79,427.42	\$75,459.01	\$97,598.00	\$82,769.00
11612	TOWN CLERK-OPERATING EXPENSE							
11612	520110	DATA PROCESSING ELECTIONS	\$6,268.79	\$4,078.95	\$4,179.99	\$3,000.00	\$6,000.00	\$5,000.00
11612	521700	DUES & MEMBERSHIPS	\$150.00	\$160.00	\$175.00	\$150.00	\$150.00	\$300.00
11612	522302	TOWN CODE UPDATES	\$1,930.91	\$1,195.00	\$2,390.00	\$3,000.00	\$3,000.00	\$3,000.00
11612	522410	DOG TAGS & LICENSES	\$458.69	\$802.54	\$821.17	\$450.00	\$450.00	\$750.00
11612	522500	PRINTNG-POSTG-STATY	\$1,027.75	\$1,998.10	\$1,403.30	\$2,000.00	\$2,000.00	\$3,000.00
11612	522510	STREET LIST PRINTING-ELECTIONS	\$680.00	\$989.55	\$1,363.00	\$900.00	\$1,000.00	\$1,200.00
11612	522520	BALLOT PRINTING-ELECTIONS	\$1,504.91	\$2,226.57	\$570.70	\$1,500.00	\$1,500.00	\$1,500.00
11612	522800	BINDING		\$122.73	\$269.34	\$200.00	\$200.00	\$1,000.00
11612	523010	ELECTION EXPENSE	\$5,835.32	\$4,145.40	\$3,751.59	\$3,000.00	\$4,200.00	\$5,000.00
11612	523020	CENSUS-ELECTIONS	\$2,707.11	\$2,610.28	\$2,482.50	\$3,000.00	\$3,100.00	\$3,100.00
11612	524500	MEETINGS+CONFERENCES	\$825.94	\$377.02		\$600.00	\$600.00	\$2,000.00
11612	540220	OFFICE SUPPLIES	\$638.36	\$558.80	\$527.72	\$800.00	\$640.00	\$500.00
11612	570010	CAR ALLOW/MILEAGE	\$45.84	\$81.21		\$100.00	\$100.00	\$500.00
TOTAL	TOWN CLERK-OPERATING E		\$22,073.62	\$19,346.15	\$17,934.31	\$18,700.00	\$22,940.00	\$26,850.00
TOTAL	TOWN CLERK		\$107,667.94	\$99,733.91	\$97,361.73	\$94,159.01	\$120,538.00	\$109,619.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
171	CONSERVATION							
11711	CONSERVATION-SALARY EXPENSE							
11711	510100	CONSERV AGENT SALARY	\$33,572.00	\$34,579.00	\$35,271.00	\$36,681.00	\$36,681.00	\$36,681.00
TOTAL	CONSERVATION-SALARY EX		\$33,572.00	\$34,579.00	\$35,271.00	\$36,681.00	\$36,681.00	\$36,681.00
11712	CONSERVATION-OPERATING EXPENSE							
11712	520100	ADVERTISING				\$0.00	\$0.00	\$0.00
11712	521700	DUES & MEMBERSHIPS	\$950.00	\$892.00	\$950.00	\$857.00	\$950.00	\$950.00
11712	521800	TRAINING & EDUCATION	\$679.38	\$150.00	\$600.00	\$599.00	\$600.00	\$600.00
11712	522500	PRINTNG-POSTG-STATY	\$350.00	\$63.30	\$296.98	\$1.75	\$350.00	\$350.00
11712	522730	NEWSPAPERS	\$125.00		\$124.80	\$31.89	\$125.00	\$125.00
11712	529100	POND MAINTENANCE	\$5,000.00	\$5,000.00	\$111.42	\$0.00	\$5,000.00	\$5,000.00
11712	540220	OFFICE SUPPLIES	\$779.72	\$1,295.27	\$953.02	\$353.13	\$640.00	\$640.00
11712	570010	CAR ALLOW/MILEAGE	\$195.62	\$120.95	\$275.00	\$0.00	\$275.00	\$275.00
11712	580055	CONSERV ENCUMB OP EXP	\$4,855.67					
TOTAL	CONSERVATION-OPERATING		\$12,935.39	\$7,521.52	\$3,311.22	\$1,842.77	\$7,940.00	\$7,940.00
TOTAL	CONSERVATION		\$46,507.39	\$42,100.52	\$38,582.22	\$38,523.77	\$44,621.00	\$44,621.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
175	PLANNING AND ZONING							
11751	TOWN PLANNER-PLANNING BD							
11751	510100	TN PLANNR DPT SAL	\$83,226.00	\$85,723.00	\$87,437.00	\$91,372.00	\$112,863.00	\$113,461.60
11751	510130	LONGEVITY	0	\$250.00	\$300.00	\$350.00	\$400.00	\$450.00
TOTAL	TOWN PLANNER-PLANNING		\$83,226.00	\$85,973.00	\$87,737.00	\$91,722.00	\$113,263.00	\$113,911.60
11752	PLANNING-OPERATING EXPENSES							
11752	520100	ADVERTISING	\$1,005.30	\$408.60	\$455.40	\$427.12	\$1,500.00	\$1,500.00
11752	521700	DUES & MEMBERSHIPS	\$580.00	\$910.24	\$1,139.00	\$811.00	\$1,000.00	\$1,000.00
11752	521800	TRAINING & EDUCATION	0	0	0	\$0.00	\$1,500.00	\$1,500.00
11752	521900	PROFESSIONAL SERVICES	0	0	0	\$0.00	\$1,500.00	\$1,500.00
11752	521906	PLANNING CONSULTANT	\$973.04	\$145.00	0	\$1,561.20	\$6,000.00	\$6,000.00
11752	522500	PRINTNG-POSTG-STATY	\$618.60	\$1,264.39	\$1,555.93	\$343.49	\$2,250.00	\$2,250.00
11752	524500	MEETINGS+CONFERENCES	0	\$220.45	\$2,608.31	\$18.00	\$2,255.00	\$2,255.00
11752	540220	OFFICE SUPPLIES	\$2,401.12	\$1,159.87	\$461.56	\$312.12	\$880.00	\$880.00
TOTAL	PLANNING-OPERATING EXP		\$5,578.06	\$4,108.55	\$6,220.20	\$3,472.93	\$16,885.00	\$16,885.00
TOTAL	PLANNING AND ZONING		\$88,804.06	\$90,081.55	\$93,957.20	\$95,194.93	\$130,148.00	\$130,796.60
176	ZONING AND APPEALS							
11762	ZONING & APPEALS-OPERATING EXP							
11762	520100	ADVERTISING	\$658.08	\$1,422.04	\$657.00	\$2,500.00		
11762	521900	PROFESSIONAL SERVICES	\$623.57	\$406.45	\$1,459.66	\$450.00		
11762	522500	PRINTNG-POSTG-STATY	\$1,200.54	\$1,712.78	\$2,070.05	\$1,500.00		
11762	540220	OFFICE SUPPLIES	\$2,413.95	\$287.42	\$578.31	\$400.00		
TOTAL	ZONING & APPEALS-OPERA		\$4,896.14	\$3,828.69	\$4,765.02	\$4,850.00		
TOTAL	ZONING AND APPEALS		\$4,896.14	\$3,828.69	\$4,765.02	\$4,850.00		

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
192		PUBLIC BLDGS+PROPERTY MAINT						
11921		PUB BLDG+PROP MAI-SALARY						
11921	510100	PUB BLD+PROP MAI SAL EXP	\$28,295.05	\$83,429.69	\$94,592.81	\$104,339.38	\$107,384.00	\$109,482.00
TOTAL		PUB BLDG+PROP MAI-SALA	\$28,295.05	\$83,429.69	\$94,592.81	\$104,339.38	\$107,384.00	\$109,482.00
11922		PUB BLDG+PROP MAI-EXP						
11922	521500	UTIL-CELL PHONE			\$520.00	\$1,865.07	\$1,800.00	\$1,800.00
11922	524100	CLOTHING ALLOW			\$947.26	\$1,280.94	\$500.00	\$500.00
11922	524500	MEETINGS & CONFERENCES						\$1,000.00
11922	540220	OFFICE SUPPL FAC MGR	\$6,803.38	\$13.37	\$116.05	\$318.89	\$1,440.00	\$440.00
11922	540230	CopyMachSupp Fac Mgr	\$115.96			\$0.00	\$100.00	\$100.00
BCNTR		BLDG MAINT CONTRACTS FAC MGR						
11922	524010	TnHall-BldgContr		\$33,724.89	\$21,333.53	\$16,959.27	\$24,150.00	\$24,150.00
11922	524020	PubSaf BldgContr		\$46,002.81	\$48,228.23	\$35,167.51	\$64,000.00	\$69,000.00
11922	524040	DPW TnGar Bldg Contr		\$8,164.69	\$22,109.25	\$7,026.30	\$29,060.00	\$31,060.00
11922	524054	COA BLDG CONTRACTS		\$11,100.76	\$8,740.91	\$9,100.85	\$19,000.00	\$19,000.00
11922	524061	LIBRARY BLDG CONTRAC		\$28,623.51	\$29,474.17	\$31,243.07	\$36,800.00	\$36,800.00
11922	524063	PARK+REC BLD CONTR		\$28,537.47	\$21,056.27	\$20,731.38	\$26,500.00	\$26,500.00
11922	524064	DwightDer B CONTR				\$0.00	\$0.00	\$0.00
BELEC		BLDG ELECTRICITY FAC MGR						
11922	521100	TOWN HALL ELEC				\$0.00	\$28,500.00	\$28,500.00
11922	521100	PublSafety Elec				\$0.00	\$75,000.00	\$75,000.00
11922	521100	PW-TN GAR ELEC				\$0.00	\$43,260.00	\$43,260.00
11922	521100	PW-StreetLi Elec				\$0.00	\$0.00	\$0.00
11922	521100	PW-TRF STN ELEC				\$0.00	\$6,954.00	\$6,954.00
11922	521100	COA ELECTRIC				\$0.00	\$14,000.00	\$14,000.00
BHEAT		BLDG HEAT FACILITIES MANAGER						
11922	521300	TOWN HALL HEAT				\$0.00	\$4,000.00	\$4,000.00
11922	521300	PublSafty Heat				\$0.00	\$20,000.00	\$20,000.00
11922	521300	PW-TN GAR HEAT				\$0.00	\$30,000.00	\$30,000.00
11922	521300	COA HEAT				\$0.00	\$4,000.00	\$4,000.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
BMAIN	BLDG MAINT & REPAIRS							
11922	543010	TnHall B M+Repairs		\$10,796.83	\$24,289.44	\$12,412.68	\$13,650.00	\$13,650.00
11922	543020	PublSaf B M+Re		\$9,733.41	\$7,974.31	\$19,594.50	\$16,450.00	\$16,450.00
11922	543040	DPW TnGar B M+R		\$5,019.54	\$5,461.89	\$3,145.10	\$10,250.00	\$10,250.00
11922	543054	COA BLDG M+REP		\$5,299.16	\$8,052.04	\$6,147.30	\$8,700.00	\$8,700.00
11922	543061	LIBR BLDG M+RE		\$12,408.36	\$9,963.58	\$1,792.92	\$11,250.00	\$11,250.00
11922	543063	P&R BLD MAI+REPAIRS		\$335.00	\$1,942.57	\$50.00	\$3,300.00	\$3,300.00
11922	543064	DwightDer B M+R			\$97.67	\$0.00	\$500.00	\$500.00
BW+S	BUILDING WAT+SEW FACILTIES MGR							
11922	521600	TOWN HALL W+S				\$0.00	\$1,100.00	\$1,100.00
11922	521600	PublSafety W+S				\$0.00	\$2,150.00	\$2,150.00
11922	521600	PW-TN GAR W+S				\$0.00	\$0.00	\$0.00
11922	521600	PW-TRF STN W+S				\$0.00	\$0.00	\$0.00
11922	521600	PW-CEMTERY W+S				\$0.00	\$0.00	\$0.00
11922	521600	COA-WATER+SEWR				\$0.00	\$1,300.00	\$1,300.00
TOTAL	PUB BLDG+PROP MAI-EXP		\$6,919.34	\$199,759.80	\$210,307.17	\$166,835.78	\$497,714.00	\$504,714.00
TOTAL	PUBLIC BLDGS+PROPERTY		\$35,214.39	\$283,189.50	\$304,900.00	\$374,646.00	\$605,098.00	\$614,196.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
195	TOWN REPORT/MEETING							
11951	TOWN REPORT/MTG-SALARY EXP							
11951	510100	TOWN MEETING WAGES	\$280.00	\$616.00	\$664.00	\$384.00	\$1,000.00	\$1,000.00
TOTAL	TOWN REPORT/MTG-SALARY		\$280.00	\$616.00	\$664.00	\$384.00	\$1,000.00	\$1,000.00
11952	TOWN REPORT/MTG-OPERATING EXPE							
11952	521908	POLICE SPECIAL DETAIL				\$0.00	\$750.00	\$750.00
11952	522040	CONTRACT SVC-CHECKERS				\$0.00	\$0.00	\$0.00
11952	522500	PRINTNG-POSTG-STATY	\$15,195.83	\$11,241.41	\$8,821.02	\$12,352.25	\$13,250.00	\$13,250.00
11952	540220	OFFICE SUPPLIES				\$0.00	\$0.00	\$0.00
TOTAL	TOWN REPORT/MTG-OPERAT		\$15,195.83	\$11,241.41	\$8,821.02	\$12,352.25	\$14,000.00	\$14,000.00
TOTAL	TOWN REPORT/MEETING		\$15,475.83	\$11,857.41	\$9,485.02	\$12,736.25	\$15,000.00	\$15,000.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
210	POLICE DEPARTMENT							
121012	POL ADM-PUBL SAF BLD OP EXP							
121012	520115	TELEPROCESSING	\$1,870.84	\$1,120.84				
121012	520200	GROUND & BLDG MAINT	\$21,665.84					
121012	520500	OTHER EQUIPMENT						
121012	520600	EQUIP MAINT CONTRACTS						
121012	521100	UTIL-ELECTRICITY	\$43,709.03	\$81,710.64	\$76,396.51	\$72,000.00		
121012	521300	UTIL-NATURAL GAS	\$9,571.50	\$16,886.34	\$11,049.88	\$20,000.00		
121012	521305	GENERATOR MAINT+SUPPL						
121012	521500	UTIL-TELEPHONE	\$39,738.90	\$47,765.01	\$43,061.54	\$40,000.00		
121012	521600	UTIL-WATER & SEWER	\$1,841.99	\$3,559.52	\$1,788.98	\$2,150.00		
121012	540000	SUPPLY EXPENSE	\$3,316.75	\$1,441.83				
121012	540140	BOOKS-PERIODCLS-SUBSC						
121012	540230	COPY MACHINE SUPPL						
TOTAL	POL ADM-PUBL SAF BLD O		\$121,714.85	\$152,484.18	\$132,296.91	\$134,150.00		
121021	POLICE OPERATIONS-SALARY EXP							
121021	510100	POLICE OP SAL EXP	\$2,231,351.87	\$2,375,756.02	\$2,391,592.04	\$1,984,471.77	\$2,291,036.00	\$2,400,188.00
121021	510130	POLICE LONGEVITY	\$11,500.00	\$11,950.00	\$9,600.00	\$8,050.00	\$7,750.00	\$8,100.00
TOTAL	POLICE OPERATIONS-SALA		\$2,242,851.87	\$2,387,706.02	\$2,401,192.04	\$1,992,521.77	\$2,298,786.00	\$2,408,288.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
121022		POLICE OPERATIONS-OPERATING EX						
121022	520115	TELEPROCESSING			\$1,120.84	\$1,120.84	\$1,318.00	\$1,318.00
121022	520300	CRUISER REPAIR+SERV	\$25,681.99	\$18,529.12	\$22,067.31	\$26,933.31	\$26,000.00	\$26,000.00
121022	520500	OTHER EQUIPMENT	\$12,550.74	\$805.06	\$459.91	\$1,044.90	\$2,000.00	\$2,000.00
121022	520510	POLICE OFFICER EQUIPMENT	\$15,895.05	\$20,896.35	\$12,153.06	\$2,700.48	\$28,225.00	\$15,973.00
121022	520600	EQUIP MAINT CONTRACTS	\$25,803.13	\$31,485.37	\$45,215.69	\$43,812.55	\$45,000.00	\$49,500.00
121022	520610	RADIO REPAIRS+MAINT	\$1,019.80	\$3,286.40	\$37,367.40	\$1,484.94	\$4,000.00	\$4,000.00
121022	521301	GASOLINE	\$24,363.86	\$20,944.28	\$23,944.78	\$23,419.20	\$38,078.00	\$30,748.00
121022	521500	UTIL-TELEPHONE				\$0.00	\$34,000.00	\$39,021.00
121022	521700	DUES & MEMBERSHIPS	\$10,222.00	\$9,024.00	\$10,063.00	\$4,670.00	\$10,000.00	\$10,000.00
121022	521800	TRAINING & EDUCATION	\$25,504.16	\$31,873.68	\$22,078.00	\$21,370.35	\$55,500.00	\$38,435.00
121022	521900	PROFESSIONAL SERVICES	\$9,011.64	\$7,960.10	\$2,546.99	\$2,131.55	\$3,000.00	\$3,000.00
121022	521901	MEDICAL SERV+SUPPLIES	\$15,293.20	\$52,740.88	\$9,550.40	\$1,758.96	\$15,250.00	\$15,250.00
121022	522500	PRINTNG-POSTG-STATY	\$2,202.47	\$1,990.77	\$2,188.74	\$1,596.48	\$2,188.00	\$2,188.00
121022	523200	MEALS	\$2,142.46	\$235.73	\$19.77	\$19.15	\$400.00	\$400.00
121022	524100	UNIFORMS	\$34,633.40	\$34,611.16	\$41,969.43	\$32,395.36	\$72,473.00	\$32,395.00
121022	540000	SUPPLY EXPENSE			\$2,180.34	\$2,848.67	\$4,000.00	\$4,000.00
121022	540140	BOOKS-PERIODICALS-SUBSCRIPTION	\$2,196.05	\$5,301.46	\$6,602.45	\$2,980.15	\$3,000.00	\$4,000.00
121022	540220	OFFICE SUPPLIES	\$4,783.63	\$2,563.17	\$2,050.08	\$3,377.00	\$3,200.00	\$3,200.00
121022	540230	COPY MACHINE SUPPLIES	\$254.70	\$226.42		\$442.27	\$700.00	\$700.00
121022	540251	PETTY CASH	\$90.42		\$56.09	\$12.15	\$100.00	\$100.00
121022	540280	PHOTO SUPPLIES				\$0.00	\$0.00	\$0.00
121022	570010	CAR ALLOW/MILEAGE	\$66.90			\$175.70	\$100.00	\$100.00
TOTAL		POLICE OPERATIONS-OPER	\$211,715.60	\$242,473.95	\$241,634.28	\$174,294.01	\$348,532.00	\$282,328.00
TOTAL	POLICE		\$2,454,567.47	\$2,630,179.97	\$2,642,826.32	\$2,166,815.78	\$2,647,318.00	\$2,690,616.00
121042		TRAFFIC MARK SIGNS-OPER EXPENS						
121042	521220	TRAFFIC LIGHT MAINTENANCE	\$21,311.32	\$8,267.00	\$31,627.45	\$8,711.85	\$16,524.00	\$16,524.00
121042	521230	TRAFFIC MARKINGS	\$58,454.77	\$ -	\$32,863.95	\$37,678.93	\$40,000.00	\$40,000.00
121042	521240	STREET SIGNS	\$2,923.00	\$2,635.55	\$6,267.55	\$7,865.55	\$8,500.00	\$8,500.00
TOTAL	TRAFFIC MARK SIGNS-OPE		\$82,689.09	\$10,902.55	\$70,758.95	\$54,256.33	\$65,024.00	\$65,024.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
121051	SCHOOL TRAFFIC-SALARY EXPENSE							
121051	510100	SCHL TRAFFIC SAL EXP						
TOTAL	SCHOOL TRAFFIC-SALARY							
121052	SCHOOL TRAFFIC-OPERATING EXP							
121052	524100	UNIFORMS						
121052	580055	ENCUMB OP EXP						
TOTAL	SCHOOL TRAFFIC-OPERATI							

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
220	FIRE & RESCUE DEPARTMENT							
122061	FIRE & RESCUE ADMIN SALARY							
122061	510100	F&R ADMIN SAL EXP	\$173,737.42	\$117,125.75	\$144,999.92	\$157,058.00		
122061	510110	PAYROLL ENCUMBRANCE						
122061	510130	LONGEVITY-F&R ADMIN	\$1,000.00					
TOTAL	FIRE & RESCUE ADMIN SA		\$174,737.42	\$117,125.75	\$144,999.92	\$157,058.00		
122062	FIRE & RESCUE ADMIN OP EXP							
122062	521700	DUES & MEMBERSHIPS	\$639.00	\$645.84	\$1,149.00	\$1,185.00		
122062	521800	TRAINING & EDUCATION	\$1,326.00	\$528.00	\$2,106.68	\$2,500.00		
122062	522500	TRAINING & EDUCATION	\$137.76	\$260.03	\$199.27	\$360.00		
122062	524100	UNIFORMS	\$753.99	\$1,042.22	\$933.12	\$1,500.00		
122062	540220	OFFICE SUPPLIES	\$1,252.12	\$1,653.40	\$1,521.30	\$1,500.00		
122062	570010	CAR ALLOW/MILEAGE	\$257.00	\$321.41	\$33.51	\$575.00		
TOTAL	FIRE & RESCUE ADMIN OP		\$4,365.87	\$4,450.90	\$5,942.88	\$7,620.00		
122071	FIRE & RESCUE OP SALARY							
122071	510100	F&R OP SAL EXP	\$758,653.24	\$792,466.79	\$943,563.48	\$1,027,265.86	\$1,232,047.00	\$1,231,186.32
122071	510125	RETRO CONTRACT WAGES	\$53,640.85	\$ -	\$ -	\$0.00	\$4,800.00	\$0.00
122071	510130	LONGEVITY-F&R OPERATIONS	\$5,400.00	\$4,850.00	\$5,150.00	\$5,450.00	\$0.00	\$5,050.00
TOTAL	FIRE & RESCUE OP SALAR		\$817,694.09	\$797,316.79	\$948,713.48	\$1,032,715.86	\$1,236,847.00	\$1,236,236.32

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
122072		FIRE & RESCUE OP-OP EXP						
122072	520200	GROUNDS & BLDG MAINT				\$0.00	\$0.00	\$0.00
122072	520300	EQUIP REPAIR & SERVICE	\$31,668.59	\$31,703.42	\$27,707.41	\$54,698.09	\$35,725.00	\$35,725.00
122072	520500	OTHER EQUIPMENT	\$24,735.57	\$20,309.48	\$24,259.87	\$24,970.93	\$25,000.00	\$25,000.00
122072	520600	EQUIP MAINT CONTRACTS	\$4,316.00	\$2,995.00	\$3,766.00	\$5,062.34	\$10,825.00	\$10,825.00
122072	520610	RADIO MAINTENANCE	\$1,502.53	\$1,377.54	\$4,299.26	\$1,226.50	\$5,800.00	\$5,800.00
122072	520620	FIRE ALARM MAINTENANCE	\$479.41	\$133.16	\$667.42	\$1,295.70	\$0.00	\$0.00
122072	521300	UTIL-FUEL & OIL		\$1,013.64		\$1,013.17	\$0.00	\$0.00
122072	521301	GASOLINE	\$11,344.01	\$5,377.72	\$11,061.73	\$8,595.52	\$12,700.00	\$12,700.00
122072	521500	UTIL-TELEPHONE	\$1,507.44	\$1,748.52	\$1,706.62	\$1,745.04	\$2,000.00	\$2,000.00
122072	521600	UTIL-WATER & SEWER				\$0.00	\$0.00	\$0.00
122072	521710	LICENSES	\$2,050.00	\$1,780.00	\$390.00	\$500.00	\$3,300.00	\$3,300.00
122072	521800	TRAINING & EDUCATION	\$3,505.00	\$3,006.93	\$2,779.77	\$4,048.59	\$6,500.00	\$6,500.00
122072	521901	MEDICAL SERV+SUPPLIES	\$2,773.36	\$4,401.23	\$18,514.88	\$10,995.88	\$24,700.00	\$24,700.00
122072	522055	CONTR SVC-AMBUL BILLING SERV	\$15,899.06	\$13,711.38	\$14,518.86	\$18,278.96	\$20,000.00	\$20,000.00
122072	522400	OTHER SUPPLIES	\$5,556.71	\$5,837.66	\$7,886.05	\$15,603.59	\$10,000.00	\$10,000.00
122072	523611	CONTRACTUAL SVCE-MUTUAL AID	\$1,000.00	\$2,200.00	\$2,301.50	\$399.00	\$3,500.00	\$3,500.00
122072	524100	UNIFORMS	\$5,633.70	\$12,337.86	\$9,011.35	\$9,558.14	\$9,500.00	\$9,500.00
122072	524110	UNIFORM CLEANG ALLOW	\$2,400.00	\$2,400.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00
TOTAL		FIRE & RESCUE OP-OP EX	\$114,371.38	\$110,333.54	\$132,470.72	\$161,591.45	\$173,150.00	\$173,150.00
TOTAL		FIRE & RESCUE DEPARTMENT	\$932,065.47	\$907,650.33	\$1,081,184.20	\$1,194,307.31	\$1,409,997.00	\$1,409,386.32

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
241	INSPECTIONS							
12411	INSPECTIONS-SALARY EXPENSE							
12411	510100	INSPECTORS SAL EXP	\$129,826.73	\$134,067.26	\$153,291.95	\$142,053.97	\$220,085.00	\$220,085.00
12411	510130	LONGEVITY	0	\$250.00	0	\$0.00	\$800.00	\$850.00
TOTAL	INSPECTIONS-SALARY EXP		\$129,826.73	\$134,317.26	\$153,291.95	\$142,053.97	\$220,885.00	\$220,935.00
12412	INSPECTIONS-OPERATING EXPENSE							
12412	521500	UTIL-TELEPHONE	\$2,323.38	\$2,284.70	\$2,421.37	\$2,288.93	\$3,150.00	\$3,150.00
12412	521700	DUES & MEMBERSHIPS	\$825.00	\$625.00	\$435.00	\$559.58	\$875.00	\$875.00
12412	521800	TRAINING & EDUCATION	\$1,938.48	\$1,025.00	\$1,065.00	\$290.00	\$1,375.00	\$1,375.00
12412	522500	PRINTNG-POSTG-STATY	\$22.28	\$1,651.00	\$124.30	\$416.55	\$420.00	\$420.00
12412	540140	BOOKS-PERIODICALS-SUBSCRIPTION	\$295.95	\$88.50	\$237.43	\$172.95	\$650.00	\$650.00
12412	540220	OFFICE SUPPLIES	\$1,163.65	\$1,708.33	\$511.84	\$124.02	\$788.00	\$788.00
12412	570010	CAR ALLOW/MILEAGE	\$5,011.52	\$4,936.15	\$6,047.22	\$5,941.64	\$6,000.00	\$6,000.00
TOTAL	INSPECTIONS-OPERATING		\$11,580.26	\$12,318.68	\$10,842.16	\$9,793.67	\$13,258.00	\$13,258.00
TOTAL	INSPECTIONS		\$141,406.99	\$146,635.94	\$164,134.11	\$151,847.64	\$234,143.00	\$234,193.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
244	SEALER OF WEIGHTS & MEASURES							
12441	SEALER-SALARY EXPENSE							
12441	510100	SEALER-RATE	\$2,642.00	\$2,695.00	\$2,749.00	\$2,804.00	\$2,804.00	\$2,804.00
TOTAL	SEALER-SALARY EXPENSE		\$2,642.00	\$2,695.00	\$2,749.00	\$2,804.00	\$2,804.00	\$2,804.00
12442	SEALER-OPERATING EXPENSE							
12442	520500	OTHER EQUIPMENT			\$65.64	\$0.00	\$10.00	\$10.00
12442	521700	DUES & MEMBERSHIPS	\$20.00	\$20.00		\$0.00	\$35.00	\$35.00
12442	521800	TRAINING & EDUCATION	\$28.33	\$28.33	\$56.95	\$16.67	\$75.00	\$75.00
12442	540220	OFFICE SUPPLIES	\$216.67	\$59.49	\$12.08	\$0.00	\$24.00	\$24.00
12442	570010	CAR ALLOW/MILEAGE	\$22.25	\$28.93	\$65.33	\$46.40	\$50.00	\$50.00
12442	580055	SEALER ENCUMB OP EXP						
TOTAL	SEALER-OPERATING EXPEN		\$287.25	\$136.75	\$200.00	\$63.07	\$194.00	\$194.00
TOTAL	SEALER OF WEIGHTS & ME		\$2,929.25	\$2,831.75	\$2,949.00	\$2,867.07	\$2,998.00	\$2,998.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
291	EMERGENCY MGMT							
12911	EMER MGMT STIPEND							
12911	519000	STIPEND-EMER MGMT	0	0	0	\$0.00	\$4,000.00	\$4,000.00
TOTAL	EMER MGMT STIPEND		\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
12912	EMERG MGMNT OP EXP							
12912	520300	EQUIP REPAIR & SERVICE	0	0	0	\$0.00	\$7,500.00	\$7,500.00
TOTAL	EMERG MGMNT OP EXP		\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00
TOTAL	EMERGENCY MGMT		\$0.00	\$0.00	\$0.00	\$0.00	\$11,500.00	\$11,500.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
292	ANIMAL CONTROL							
12921	ANIMAL CONTROL-SALARY EXPENSE							
12921	510100	ACO SALARIES	\$87,579.29	\$93,061.42	\$88,560.03	\$88,562.09	\$94,909.00	\$94,909.00
12921	510130	LONGEVITY-ACO	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL	ANIMAL CONTROL-SALARY		\$88,579.29	\$94,061.42	\$89,560.03	\$89,562.09	\$95,909.00	\$95,909.00
12922	ANIMAL CONTROL-OPERATING EXP							
12922	520300	EQUIP REPAIR & SERVICE		\$1,208.82	\$597.19	\$1,288.28	\$2,360.00	\$3,000.00
12922	520500	OTHER EQUIPMENT	\$198.82	\$63.60	\$5,069.95	\$156.16	\$400.00	\$400.00
12922	520520	KENNEL OPERATIONS	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
12922	520610	RADIO MAINTENANCE		\$475.00		\$0.00	\$429.00	\$429.00
12922	521301	GASOLINE	\$1,337.18	\$886.52	\$1,606.66	\$1,344.07	\$2,764.00	\$2,000.00
12922	521700	DUES & MEMBERSHIPS	\$100.00	\$150.00	\$80.00	\$80.00	\$200.00	\$200.00
12922	521800	TRAINING & EDUCATION	\$40.00		\$350.00	\$0.00	\$500.00	\$500.00
12922	522500	PRINTNG-POSTG-STATY		\$38.02	\$30.45	\$140.00	\$75.00	\$75.00
12922	523022	LAB FEES	\$299.85	\$255.00	\$180.00	\$50.00	\$500.00	\$500.00
12922	524100	UNIFORMS	\$138.34	\$315.00		\$50.00	\$750.00	\$750.00
TOTAL	ANIMAL CONTROL-OPERATI		\$9,114.19	\$10,391.96	\$14,914.25	\$10,108.51	\$14,978.00	\$14,854.00
TOTAL	ANIMAL CONTROL		\$97,693.48	\$104,453.38	\$104,474.28	\$99,670.60	\$110,887.00	\$110,763.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
294	TREE							
12941	TREE-SALARY EXPENSE							
12941	510100	TREE SALARIES	\$22,157.70	\$20,852.69	\$16,724.04	\$20,742.97	\$23,540.00	\$23,540.00
TOTAL	TREE-SALARY EXPENSE		\$22,157.70	\$20,852.69	\$16,724.04	\$20,742.97	\$23,540.00	\$23,540.00
12942	TREE-OPERATING EXPENSE							
12942	521301	GASOLINE	\$310.21	\$332.88	\$141.38		\$0.00	\$0.00
12942	521500	UTIL-TELEPHONE	\$340.68	\$340.48	\$609.72		\$0.00	\$0.00
12942	521908	POLICE SPECIAL DETL	\$2,235.70	\$1,823.04	\$2,380.81	\$8,926.42	\$2,000.00	\$2,000.00
12942	522010	CONTRACT SVCE-TREE	\$33,202.00	\$30,798.00	\$41,178.00	\$34,620.00	\$40,000.00	\$40,000.00
12942	522411	TREE SUPPLIES	\$590.95	\$1,641.45	\$639.82	\$62.05	\$1,600.00	\$1,600.00
TOTAL	TREE-OPERATING EXPENSE		\$36,679.54	\$34,935.85	\$44,949.73	\$43,608.47	\$43,600.00	\$43,600.00
TOTAL	TREE		\$58,837.24	\$55,788.54	\$61,673.77	\$64,351.44	\$67,140.00	\$67,140.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
422	HIGHWAY							
14221	HIGHWAY-SALARY EXPENSE							
14221	510100	HIGHWAY SALARIES	\$808,108.08	\$923,462.34	\$883,160.26	\$900,351.54	\$967,210.00	\$977,984.00
14221	510130	LONGEVITY-HIGHWAY	\$7,050.00	\$6,250.00	\$6,700.00	\$6,200.00	\$5,950.00	\$6,400.00
TOTAL	HIGHWAY-SALARY EXPENSE		\$815,158.08	\$929,712.34	\$889,860.26	\$906,551.54	\$973,160.00	\$984,384.00
14222	HIGHWAY-OPERATING EXPENSES							
14222	520100	ADVERTISING	\$1,672.22	\$2,689.53	\$600.00	\$160.00	\$2,000.00	\$2,000.00
14222	520210	HIGHWAY MATERIALS	\$273,100.15	\$274,660.23	\$259,097.30	\$220,133.62	\$250,000.00	\$250,000.00
14222	520300	EQUIP REPAIR & SERVICE	\$4,561.99	\$14,929.99	\$23,856.63			
14222	520305	REPAIRS-DAM/BRIDGE				\$0.00	\$5,000.00	\$5,000.00
14222	520500	OTHER EQUIPMENT	\$11,588.00			\$0.00	\$0.00	\$0.00
14222	521500	UTIL-TELEPHONE				\$0.00	\$8,980.00	\$8,980.00
14222	521700	DUES & MEMBERSHIPS	\$6,877.00	\$3,189.30	\$3,510.00	\$5,575.00	\$2,500.00	\$2,500.00
14222	521710	LICENSES	\$1,003.00	\$611.35	\$1,549.40	\$1,537.58	\$1,200.00	\$1,200.00
14222	521800	TRAINING & EDUCATION	\$7,705.50	\$5,207.75	\$7,375.00	\$3,883.33	\$7,000.00	\$7,000.00
14222	521901	MEDICAL SERV+SUPPLIES	\$4,468.59	\$2,966.95	\$3,537.30	\$2,012.50	\$3,600.00	\$3,600.00
14222	521908	POLICE SPECIAL DETAIL	\$14,785.82	\$14,589.32	\$4,683.39	\$10,955.16	\$13,500.00	\$13,500.00
14222	522005	CONTRACTED PW SERVICES		\$17,705.73	\$18,220.00	\$8,466.52	\$20,000.00	\$20,000.00
14222	522062	STORMWATER MANAGEMENT			\$15,400.00	\$35,596.05	\$40,000.00	\$40,000.00
14222	522500	PRINTING-POSTG-STATIONERY		\$44.72	\$2,632.20	\$2,308.18	\$660.00	\$660.00
14222	523200	MEALS				\$0.00	\$300.00	\$300.00
14222	524100	CLOTHING ALLOWANCE	\$5,000.00	\$6,000.00	\$5,500.00	\$5,000.00	\$5,500.00	\$5,500.00
14222	524500	MEETINGS+CONFERENCES	\$239.44	\$2,920.82	\$4,069.22	\$1,196.60	\$5,000.00	\$5,000.00
14222	540220	OFFICE SUPPLIES	\$12,102.64	\$7,184.22	\$3,293.18	\$565.29	\$1,200.00	\$1,200.00
TOTAL	HIGHWAY-OPERATING EXPE		\$343,104.35	\$352,699.91	\$353,323.62	\$297,389.83	\$366,440.00	\$366,440.00
TOTAL	HIGHWAY		\$1,158,262.43	\$1,282,412.25	\$1,243,183.88	\$1,203,941.37	\$1,339,600.00	\$1,350,824.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
423	SNOW & ICE							
14231	SNOW & ICE-SALARY EXPENSE							
14231	510100	SNOW SAL EXP	\$172,420.94	\$212,049.60	\$171,813.05	\$96,030.27	\$110,461.00	\$110,462.00
TOTAL	SNOW & ICE-SALARY EXPE		\$172,420.94	\$212,049.60	\$171,813.05	\$96,030.27	\$110,461.00	\$110,462.00
14232	SNOW & ICE-OPERATING EXPENSE							
14232	520300	EQUIP REPAIR & SERVICE	\$50,931.95	\$39,831.97	\$47,355.81	\$56,600.73	\$40,000.00	\$40,000.00
14232	520500	OTHER EQUIPMENT	\$429.15			\$0.00	\$0.00	\$0.00
14232	521301	GASOLINE	\$9,557.40	\$10,590.25	\$7,454.00	\$7,601.70	\$19,371.00	\$19,371.00
14232	522000	CONTRACTED SNOW PLOWING	\$25,485.00	\$41,960.00	\$23,605.00	\$8,070.00	\$40,061.00	\$40,061.00
14232	522100	SAND & SALT	\$95,423.27	\$106,517.03	\$105,882.64	\$61,787.66	\$79,541.00	\$79,541.00
14232	523200	MEALS	\$4,657.15	\$5,147.73	\$3,215.19	\$1,630.03	\$4,000.00	\$4,000.00
TOTAL	SNOW & ICE-OPERATING E		\$186,483.92	\$204,046.98	\$187,512.64	\$135,690.12	\$182,973.00	\$182,973.00
TOTAL	SNOW & ICE		\$358,904.86	\$416,096.58	\$359,325.69	\$231,720.39	\$293,434.00	\$293,435.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
424	STREET LIGHTING							
14242	STREET LIGHTING-OPERATING EXPE							
14242	521200	ELEC-STREET LIGHTS	\$45,368.89	\$35,757.69	\$45,619.08	\$23,128.39	\$50,000.00	\$48,000.00
14242	521210	ELEC-TRAFFIC LIGHTS	\$1,553.15	\$2,266.25	\$1,555.13	\$1,606.76	\$0.00	\$2,000.00
TOTAL	STREET LIGHTING-OPERAT		\$46,922.04	\$38,023.94	\$47,174.21	\$24,735.15	\$50,000.00	\$50,000.00
TOTAL	STREET LIGHTING		\$46,922.04	\$38,023.94	\$47,174.21	\$24,735.15	\$50,000.00	\$50,000.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
426	EQUIPMENT REPAIR & MAINTENANC							
14261	EQUIP REP MAINT-SALARY EXPENSE							
14261	510100	DPW EQ REP SALARIES	\$82,267.36	\$71,143.04	\$122,771.97	\$125,752.02	\$147,500.00	\$149,060.20
14261	510130	LONGEVITY-EQUIP MAINT	\$300.00			\$0.00	\$0.00	\$250.00
TOTAL	EQUIP REP MAINT-SALARY		\$82,567.36	\$71,143.04	\$122,771.97	\$125,752.02	\$147,500.00	\$149,310.20
14262	EQUIP REP MAINT-OPERATING EXP							
14262	520300	EQUIP REPAIR & SERVICE	\$149,006.75	\$174,653.36	\$167,629.73	\$115,466.02	\$254,750.00	\$254,750.00
14262	520500	OTHER EQUIPMENT	\$8,294.23			\$0.00	\$0.00	\$0.00
14262	521301	GASOLINE	\$35,804.57	\$30,788.04	\$45,657.71	\$29,859.22	\$52,763.00	\$52,763.00
14262	521901	MEDICAL SERV+SUPPLIES				\$0.00	\$0.00	\$0.00
14262	524100	CLOTHING ALLOWANCE		\$500.00	\$2,429.20	\$3,215.06	\$1,000.00	\$1,000.00
TOTAL	EQUIP REP MAINT-OPERAT		\$193,105.55	\$205,941.40	\$215,716.64	\$148,540.30	\$308,513.00	\$308,513.00
TOTAL	EQUIPMENT REPAIR & MAI		\$275,672.91	\$277,084.44	\$338,488.61	\$274,292.32	\$456,013.00	\$457,823.20

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
429	SIDEWALKS							
14292	SIDEWALKS-OPERATING EXPENSES							
14292	520220	SIDEWALK MATERIALS	\$15,940.92	\$30,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
TOTAL	SIDEWALKS-OPERATING EX		\$15,940.92	\$30,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
TOTAL	SIDEWALKS		\$15,940.92	\$30,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
430	PUBLIC WORKS UTILITIES							
14302	PW UTILITIES-OPERATING EXPENSE							
14302	521101	UTIL-TOWN GARAGE-ELECTRIC	\$32,596.27	\$38,726.69	\$38,069.69	\$43,260.00		
14302	521102	UTIL-SOLID WASTE ELECTRICITY	\$4,694.92	\$8,069.74	\$5,425.97	\$6,954.00		
14302	521310	UTIL-TN GAR-HEAT	\$24,251.14	\$24,836.11	\$17,095.29	\$40,000.00		
14302	521500	UTIL-TELEPHONE	\$12,936.76	\$12,946.62	\$11,361.56	\$8,500.00		
14302	521600	UTIL-WATER & SEWER	\$888.76	\$1,318.56	\$1,996.23			
TOTAL	PW UTILITIES-OPERATING		\$75,367.85	\$85,897.72	\$73,948.74	\$98,714.00		
TOTAL	PUBLIC WORKS UTILITIES		\$75,367.85	\$85,897.72	\$73,948.74	\$98,714.00		

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
433		SOLID WASTE DISPOSAL						
14331		SOLID WASTE DISPOSAL-SALARY EX						
14331	510100	SOLID WASTE SALARIES	\$174,400.30	\$199,140.05	\$201,267.01	\$194,448.43	\$197,440.00	\$199,374.00
14331	510130	LONGEVITY-SOLID WASTE	\$550.00	\$600.00	\$650.00	\$700.00	\$1,000.00	\$1,100.00
TOTAL		SOLID WASTE DISPOSAL-S	\$174,950.30	\$199,740.05	\$201,917.01	\$195,148.43	\$198,440.00	\$200,474.00
14332		SOLID WASTE DISP-OPERATING EXP						
14332	520200	GROUNDS & BULDG MAINT	\$46,476.23	\$44,198.87	\$28,294.26	\$33,914.80	\$14,000.00	\$14,000.00
14332	520300	EQUIP REPAIR & SERVICE	\$44,233.42	\$17,071.07	\$44,009.69			
14332	521301	GASOLINE	\$11,956.18	\$17,920.43	\$14,964.82			
14332	521901	MEDICAL SERV+SUPPLIES	\$258.82	\$1,465.08				
14332	521908	POLICE SPECIAL DETAIL	\$4,153.36	\$2,539.88	\$13,318.90	\$13,051.11	\$14,500.00	\$14,500.00
14332	522020	CONTR SVCE-TIPPING FEE	\$234,192.86	\$237,445.36	\$269,111.20	\$284,909.19	\$306,232.00	\$311,232.00
14332	522080	CONTRACTED SVE-LANDFILL	\$45,338.00	\$29,852.59	\$27,510.00	\$31,800.00	\$41,000.00	\$41,000.00
14332	522081	RECYCLING		\$2,552.03	\$5,947.69	\$3,282.50	\$0.00	\$0.00
14332	524100	CLOTHING ALLOWANCE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL		SOLID WASTE DISP-OPERA	\$387,608.87	\$354,045.31	\$404,156.56	\$367,957.60	\$376,732.00	\$381,732.00
TOTAL		SOLID WASTE DISPOSAL	\$562,559.17	\$553,785.36	\$606,073.57	\$563,106.03	\$575,172.00	\$582,206.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
491	CEMETERY							
14911	CEMETERY-SALARY EXPENSE							
14911	510100	CEMETERY SALARIES	\$104,238.59	\$121,309.91	\$122,528.92	\$120,311.89	\$157,239.00	\$160,775.20
14911	510110	CEMETERY ENCUMB WAGES						
14911	510130	LONGEVITY-CEMETERY				\$0.00	\$500.00	\$600.00
TOTAL	CEMETERY-SALARY EXPENS		\$104,238.59	\$121,309.91	\$122,528.92	\$120,311.89	\$157,739.00	\$161,375.20
14912	CEMETERY-OPERATING EXPENSES							
14912	520200	GROUND & BLDG MAINT	\$18,789.41	\$9,026.47	\$12,226.06	\$2,505.33	\$13,900.00	\$13,900.00
14912	520300	EQUIP REPAIR & SERVICE	\$8,202.60	\$14,037.55	\$7,397.82			
14912	520500	OTHER EQUIPMENT						
14912	521301	GASOLINE	\$4,563.59	\$4,975.12	\$4,625.03			
14912	521600	UTIL-WATER & SEWER				\$0.00	\$200.00	\$200.00
14912	522030	CONTRACT SVCE-CEMETERY	\$9,300.00	\$15,700.00	\$20,075.00	\$34,100.00	\$15,000.00	\$15,000.00
14912	522070	AVENUE MAINTENANCE						
14912	522071	FERTILIZER	\$119.64	\$26.85				
14912	522072	TOOLS			\$53.97			
14912	522500	PRINTNG-POSTG-STATY		\$14.22	\$60.95	\$0.00	\$300.00	\$300.00
14912	524100	CLOTHING ALLOWANCE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
14912	540220	OFFICE SUPPLIES		\$462.02	\$84.46	\$14.49	\$240.00	\$240.00
TOTAL	CEMETERY-OPERATING EXP		\$41,975.24	\$45,242.23	\$45,523.29	\$37,619.82	\$30,640.00	\$30,640.00
TOTAL	CEMETERY		\$146,213.83	\$166,552.14	\$168,052.21	\$157,931.71	\$188,379.00	\$192,015.20

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
512	HEALTH							
15121	HEALTH DEPT SALARIES							
15122	510100	SALARIES-HEALTH				\$0.00	\$41,598.00	\$116,597.00
TOTAL	HEALTH DEPT SALARIES		\$0.00	\$0.00	\$0.00	\$0.00	\$41,598.00	\$116,597.00
15122	HEALTH-OPERATING EXPENSES							
15122	520100	ADVERTISING	\$243.00		\$128.00	\$0.00	\$56.00	\$56.00
15122	521500	UTIL-TELEPHONE				\$0.00	\$0.00	\$0.00
15122	521700	DUES & MEMBERSHIPS	\$150.00	\$300.00	\$150.00	\$115.00	\$150.00	\$150.00
15122	521800	TRAINING & EDUCATION	\$315.00	\$2,518.00	\$265.00	\$345.00	\$392.00	\$392.00
15122	521901	MEDICAL SERV&SUPPL				\$0.00	\$1,137.00	\$1,137.00
15122	522500	PRINTNG-POSTG-STATY	\$406.56	\$84.31	\$416.84	\$435.10	\$689.00	\$689.00
15122	523022	LAB FEES				\$0.00	\$0.00	\$0.00
15122	523606	CNTR SV-HEA AGENT	\$50,059.92	\$50,559.96	\$52,358.71	\$50,799.96	\$52,968.00	\$56,400.00
15122	523607	CNTR SV-P HEA NURSE				\$0.00	\$9,659.00	\$0.00
15122	523608	CNTR SV-MNTL HEALTH				\$0.00	\$7,988.00	\$7,988.00
15122	524500	MEETINGS+CONFERENCES				\$0.00	\$208.00	\$208.00
15122	540220	OFFICE SUPPLIES	\$314.50	\$1,093.38	\$126.95	\$1,012.08	\$606.00	\$606.00
15122	570010	CAR ALLOW/MILEAGE	\$23.59			\$0.00	\$225.00	\$225.00
TOTAL	HEALTH-OPERATING EXPEN		\$51,512.57	\$54,555.65	\$53,445.50	\$52,707.14	\$74,078.00	\$67,851.00
TOTAL	HEALTH		\$51,512.57	\$54,555.65	\$53,445.50	\$52,707.14	\$115,676.00	\$184,448.00
522	PUBLIC HEALTH NURSE							
15222	PUBLIC HEALTH NURSE-OPER EXPEN							
15222	521901	MEDICAL SERV+SUPPLIES	\$515.40	\$2,037.80	\$225.00	\$1,137.00		
15222	523606	CONTRACTUAL SVC-HEALTH	\$2,986.25	\$1,995.00	\$1,995.00	\$2,000.00		
15222	523607	CONTR SVCE-PUBLIC HEALTH NURSE	\$5,492.50	\$5,451.25	\$8,691.83	\$7,659.00		
15222	570010	CAR ALLOW/MILEAGE				\$125.00		
TOTAL	PUBLIC HEALTH NURSE-OP		\$8,994.15	\$9,484.05	\$10,911.83	\$10,921.00		
TOTAL	PUBLIC HEALTH NURSE		\$8,994.15	\$9,484.05	\$10,911.83	\$10,921.00		
523	MENTAL HEALTH							
15232	MENTAL HEALTH-OPERATING EXPENS							
15232	523608	CONTR SVCE-MENTAL HEALTH NURSE	\$7,988.00	\$7,988.00	\$7,988.00	\$7,988.00		
TOTAL	MENTAL HEALTH-OPERATIN		\$7,988.00	\$7,988.00	\$7,988.00	\$7,988.00		
TOTAL	MENTAL HEALTH		\$7,988.00	\$7,988.00	\$7,988.00	\$7,988.00		

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
541	COUNCIL ON AGING							
15411	COUNCIL ON AGING-SALARY EXPENS							
15411	510100	COA SALARIES	\$172,783.54	\$168,440.29	\$178,988.98	\$193,956.98	\$203,789.00	\$206,965.10
15411	510130	LONGEVITY-COA	\$950.00	\$1,050.00	\$1,150.00	\$850.00	\$900.00	\$950.00
TOTAL	COUNCIL ON AGING-SALAR		\$173,733.54	\$169,490.29	\$180,138.98	\$194,806.98	\$204,689.00	\$207,915.10
15412	COUNCIL ON AGING-OPERATING EXP							
15412	520112	INFORMTN TECH-COMCAST	\$1,174.41	\$957.75	\$827.28	\$1,154.61	\$1,100.00	\$1,140.00
15412	520201	GRNDS MAINT/LANDSCAPG	\$5,385.55	\$6,642.31	\$8,146.23	\$4,314.43	\$8,500.00	\$7,000.00
15412	520202	BUILDING MAINTENANCE	\$7,133.20	\$84.04	\$117.46	\$219.40	\$0.00	\$0.00
15412	520203	PREVENTATIVE MAINT	\$6,455.36	\$901.11	\$497.22	\$642.38	\$2,000.00	\$2,000.00
15412	520300	EQUIPMT REPAIR & SERV	\$6,251.94	\$4,128.21	\$2,242.75	\$3,509.64	\$3,000.00	\$3,000.00
15412	520500	OTHER EQ/COPIER+TONER	\$3,157.37	\$4,361.83	\$3,847.83	\$3,034.95	\$3,900.00	\$4,600.00
15412	521100	UTIL-ELECTRICITY	\$13,420.50	\$13,383.97	\$13,165.94	\$9,186.70	\$0.00	\$0.00
15412	521300	UTIL-HEAT-OIL/GAS	\$4,276.40	\$3,438.51	\$3,476.71	\$3,660.22	\$0.00	\$0.00
15412	521301	GASOLINE	\$1,946.29	\$2,028.34	\$2,559.34	\$2,347.30	\$2,500.00	\$2,500.00
15412	521500	UTIL-TELEPHONE	\$3,737.74	\$3,076.89	\$3,690.11	\$2,368.21	\$3,600.00	\$3,600.00
15412	521600	UTIL-WATER & SEWER	\$1,133.86	\$1,136.88	\$1,168.92	\$1,079.08	\$0.00	\$0.00
15412	521800	TRAINING & EDUCATION	\$506.80	\$285.00	\$1,433.40	\$342.00	\$1,000.00	\$1,000.00
15412	522500	PRINTNG-POSTG-STATY	\$1,949.70	\$2,437.24	\$1,837.13	\$2,828.26	\$2,000.00	\$2,500.00
15412	523613	CONTR SVC-WASTE REMVL	\$1,803.88			\$0.00	\$0.00	\$0.00
15412	523614	CONTR SVC-SOFTWARE LIC/SUPP	\$1,260.00	\$990.00	\$1,370.00	\$990.00	\$1,300.00	\$1,500.00
15412	524500	MEETINGS+CONFERENCES		\$432.00		\$0.00	\$500.00	\$500.00
15412	524600	SENIOR PROGRAM DEVELOPMENT	\$2,989.36	\$2,142.95	\$2,950.66	\$2,011.84	\$2,800.00	\$2,800.00
15412	540220	OFFICE SUPPLIES	\$1,737.02	\$1,617.85	\$1,187.59	\$1,222.83	\$1,280.00	\$1,280.00
15412	570010	CAR ALLOW/MILEAGE		\$57.46		\$86.46	\$100.00	\$100.00
TOTAL	COUNCIL ON AGING-OPERA		\$64,319.38	\$48,102.34	\$48,518.57	\$38,998.31	\$33,580.00	\$33,520.00
TOTAL	COUNCIL ON AGING		\$238,052.92	\$217,592.63	\$228,657.55	\$233,805.29	\$238,269.00	\$241,435.10

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
543	VETERANS							
15431	VETERANS	SERV OFFICER-SAL EXP						
15431	510100	VET AGENT-RATE	\$25,860.00	\$1,071.54		\$0.00	\$0.00	\$0.00
TOTAL	VETERANS	SERV OFFICER-	25860	1071.54	0	\$0.00	\$0.00	\$0.00
15432	VETERANS	SERV OFF - OPER EXP						
15432	521700	DUES & MEMBERSHIPS	\$85.00			\$0.00	\$100.00	\$100.00
15432	521900	PROFESSIONAL SERVICES	\$181.84			\$20.40	\$160.00	\$160.00
15432	522500	PRINTNG-POSTG-STATY	\$133.60			\$0.00	\$200.00	\$200.00
15432	523500	VETERANS' BENEFITS	\$16,732.25	\$16,722.63	\$17,790.63	\$15,955.75	\$24,000.00	\$24,000.00
15432	524500	MEETINGS+CONFERENCES		\$249.36		\$0.00	\$400.00	\$400.00
15432	540220	OFFICE SUPPLIES	\$54.98			\$76.08	\$240.00	\$240.00
15432	540270	GRAVE MARKERS+FLAGS				\$1,693.99	\$2,000.00	\$2,000.00
15432	569010	INTGOV-VET SAL APPORT		\$9,766.50	\$26,209.96	\$22,975.28	\$25,582.00	\$25,582.00
15432	569020	INTGOV-VET FRNG BEN APPORT		\$802.80	\$3,015.02	\$2,598.73	\$2,866.00	\$2,866.00
15432	570010	CAR ALLOW/MILEAGE	\$355.11			\$0.00	\$500.00	\$500.00
15432	580055	ENCUMB OP EXP						
TOTAL	VETERANS	SERV OFF - OP	\$17,542.78	\$27,541.29	\$47,015.61	\$43,320.23	\$56,048.00	\$56,048.00
TOTAL	VETERANS		\$43,402.78	\$28,612.83	\$47,015.61	\$43,320.23	\$56,048.00	\$56,048.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
599	YOUTH OUTREACH							
15991	YOUTH OUTREACH-SAL EXP							
15991	510100	YOUTH OUTREACH SAL EXP	\$130,189.00	\$134,094.00	\$132,758.46	\$96,788.27	\$151,000.00	\$151,000.00
15991	510130	LONGEVITY-YOUTH OUTREACH	\$850.00	\$900.00	\$950.00	\$0.00	\$250.00	\$300.00
TOTAL	YOUTH OUTREACH-SAL EXP		\$131,039.00	\$134,994.00	\$133,708.46	\$96,788.27	\$151,250.00	\$151,300.00
15992	YOUTH OUTREACH-OPER EXP							
15992	520800	RENT	\$8,000.00	\$8,000.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00
15992	521500	UTIL-TELEPHONE	\$440.00	\$360.00	\$440.00	\$440.00	\$480.00	\$480.00
15992	521700	DUES & MEMBERSHIPS				\$0.00	\$6,500.00	\$6,500.00
15992	521800	TRAINING & EDUCATION	\$423.67	\$1,631.00	\$210.00	\$1,284.98	\$1,400.00	\$1,400.00
15992	521900	PROFESSIONAL SERVICES	\$2,700.00	\$2,800.00	\$4,525.00	\$1,650.00	\$4,800.00	\$4,800.00
15992	540220	OFFICE SUPPLIES	\$2,191.41	\$3,387.00	\$3,027.37	\$1,827.92	\$1,840.00	\$1,840.00
15992	570010	CAR ALLOW/MILEAGE	\$490.25	\$475.03	\$436.99	\$224.94	\$500.00	\$500.00
TOTAL	YOUTH OUTREACH-OPER EX		\$14,245.33	\$16,653.03	\$17,139.36	\$13,927.84	\$24,020.00	\$24,020.00
TOTAL	YOUTH OUTREACH		\$145,284.33	\$151,647.03	\$150,847.82	\$110,716.11	\$175,270.00	\$175,320.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
610	LIBRARY							
16101	LIBRARY-SALARY EXPENSE							
16101	510100	LIBRARY SALARIES	\$467,816.50	\$506,102.54	\$494,948.00	\$514,828.50	\$531,130.00	\$535,700.00
16101	510130	LONGEVITY-LIBRARY	\$500.00	\$300.00	\$600.00	\$300.00	\$850.00	\$1,000.00
TOTAL	LIBRARY-SALARY EXPENSE		\$468,316.50	\$506,402.54	\$495,548.00	\$515,128.50	\$531,980.00	\$536,700.00
16102	LIBRARY-OPERATING EXPENSES							
16103	520112	INFORMATN TECH-MLN	\$37,288.53	\$43,547.71	\$41,322.21	\$37,414.08	\$41,600.00	\$41,600.00
16104	520120	AUTOMATION-MINUTEMAN				\$0.00	\$0.00	\$0.00
16105	520200	GROUND & BULDG MAINT	\$14,224.09			\$0.00	\$0.00	\$0.00
16106	520300	EQUIP REPAIR & SERVICES				\$0.00	\$0.00	\$0.00
16107	520600	EQUIP MAINT CONTRACTS	\$29,360.25			\$0.00	\$0.00	\$0.00
16108	521100	UTIL-ELECTRICITY	\$20,574.27	\$23,446.40	\$26,097.33	\$18,974.95	\$28,000.00	\$28,000.00
16109	521300	UTIL-HEAT-OIL/GAS	\$10,281.48	\$7,468.37	\$7,356.21	\$5,514.18	\$7,700.00	\$7,700.00
16110	521500	UTIL-TELEPHONE	\$3,535.77	\$4,053.81	\$4,614.24	\$4,626.48	\$4,711.00	\$4,711.00
16111	521600	UTIL-WATER & SEWER	\$1,239.61	\$1,387.92	\$1,598.11	\$1,312.73	\$2,000.00	\$2,000.00
16112	522500	PRINTNG-POSTG-STATY				\$0.00	\$0.00	\$0.00
16113	522710	BOOKS				\$0.00	\$0.00	\$0.00
16114	522720	PERIODICALS				\$0.00	\$0.00	\$0.00
16115	522730	NEWSPAPERS				\$0.00	\$0.00	\$0.00
16116	522735	LIBRARY MATERIALS	\$120,873.90	\$122,416.13	\$121,082.50	\$113,844.75	\$125,000.00	\$125,000.00
16117	524500	MEETINGS+CONFERENCES	\$1,204.62	\$839.49	\$1,147.36	\$117.74	\$1,500.00	\$1,500.00
16118	527000	RENTS + LEASES				\$0.00	\$0.00	\$0.00
16119	540220	OFFICE SUPPLIES	\$11,715.42	\$9,906.10	\$12,377.50	\$8,817.25	\$9,040.00	\$9,040.00
16120	570010	CAR ALLOW/MILEAGE				\$0.00	\$0.00	\$0.00
TOTAL	LIBRARY-OPERATING EXPE		\$250,297.94	\$213,065.93	\$215,595.46	\$190,622.16	\$219,551.00	\$219,551.00
TOTAL	LIBRARY		\$718,614.44	\$719,468.47	\$711,143.46	\$705,750.66	\$751,531.00	\$756,251.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
630	PARK & RECREATION							
16301	PARK & RECREATION-SALARY EXPEN							
16301	510100	P&R SALARIES	\$246,002.75	\$268,293.62	\$272,478.35	\$270,359.75	\$242,370.00	\$244,449.70
16301	510130	LONGEVITY-P&R	\$300.00	\$350.00	\$400.00	\$700.00	\$800.00	\$900.00
TOTAL	PARK & RECREATION-SALA		\$246,302.75	\$268,643.62	\$272,878.35	\$271,059.75	\$243,170.00	\$245,349.70
16302	PARK & REC-OPERATING EXPENSE							
16302	520112	INFORMTN TECH-WEB PAGE				\$0.00	\$0.00	\$0.00
16302	520200	GROUND & BLDG MAINT	\$23,593.21	\$16,943.16	\$5,310.31	\$14,469.73	\$3,400.00	\$3,400.00
16302	520201	GRNDS+ATHLET FLDS MAINT			\$5,519.37	\$0.00	\$0.00	\$0.00
16302	520202	BUILDING MAINTENANCE				\$0.00	\$0.00	\$0.00
16302	520500	OTHER EQUIPMENT				\$0.00	\$0.00	\$0.00
16302	520600	EQUIP MAINT CONTRACTS				\$0.00	\$0.00	\$0.00
16302	521100	UTIL-ELECTRICITY	\$14,868.40	\$9,723.00	\$10,371.53	\$9,008.25	\$10,000.00	\$10,000.00
16302	521300	UTIL-FUEL & OIL	\$3,005.40	\$3,369.40	\$9,611.33	\$7,671.01	\$10,500.00	\$10,500.00
16302	521500	UTIL-TELEPHONE	\$3,157.55	\$3,292.22	\$2,757.60	\$3,290.71	\$3,000.00	\$3,000.00
16302	521600	UTIL-WATER & SEWER	\$25,537.33	\$17,471.54	\$21,829.86	\$12,926.25	\$25,000.00	\$25,000.00
16302	521900	PROFESSIONAL SERVICES	\$100.00	\$4,540.00		\$0.00	\$0.00	\$0.00
16302	523613	CONTR SVC-WASTE REMVL	\$219.31			\$0.00	\$0.00	\$0.00
16302	524100	CLOTHING ALLOWANCE	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00
16302	540220	OFFICE SUPPLIES				\$0.00	\$0.00	\$0.00
TOTAL	PARK & REC-OPERATING E		\$70,981.20	\$55,839.32	\$55,900.00	\$47,865.95	\$51,900.00	\$51,900.00
TOTAL	PARK & RECREATION		\$317,283.95	\$324,482.94	\$328,778.35	\$318,925.70	\$295,070.00	\$297,249.70

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
650	HISTORICAL COMMISSION							
16502	HISTORICAL COMM-OPERATING EXPE							
16502	520100	ADVERTISING	\$187.95	\$295.20	\$158.40	\$120.31	\$100.00	\$100.00
16502	521700	DUES & MEMBERSHIPS				\$0.00	\$100.00	\$100.00
16502	521900	PROFESSIONAL SERVICES	\$859.54	\$200.00		\$0.00	\$1,300.00	\$1,300.00
16502	540220	OFFICE SUPPLIES	\$452.51	\$551.50	\$1,217.35	\$55.00	\$0.00	\$0.00
16502	580055	ENCUMB OP EXP						
TOTAL	HISTORICAL COMM-OPERAT		\$1,500.00	\$1,046.70	\$1,375.75	\$175.31	\$1,500.00	\$1,500.00
TOTAL	HISTORICAL COMMISSION		\$1,500.00	\$1,046.70	\$1,375.75	\$175.31	\$1,500.00	\$1,500.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
693	MEMORIAL DAY							
16932	MEMORIAL DAY-OPERATING EXPENSE							
16932	540260	MEMORIAL DAY SUPPLIES	\$1,510.33	\$1,511.76	\$714.42	\$0.00	\$1,800.00	\$1,800.00
TOTAL	MEMORIAL DAY-OPERATING		\$1,510.33	\$1,511.76	\$714.42	\$0.00	\$1,800.00	\$1,800.00
TOTAL	MEMORIAL DAY		\$1,510.33	\$1,511.76	\$714.42	\$0.00	\$1,800.00	\$1,800.00

			FY2017 Actuals	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Approved	FY2022 Request
699	ARTS/CULTURAL COUNCIL							
16992	ARTS/CULTURAL COUNCIL							
16992	520000	PURCHASE OF SERVICE	\$1,810.77	\$968.33	\$2,950.00	\$4,950.00	\$5,800.00	\$5,800.00
TOTAL	ARTS/CULTURAL COUNCIL		\$1,810.77	\$968.33	\$2,950.00	\$4,950.00	\$5,800.00	\$5,800.00
TOTAL	ARTS/CULTURAL COUNCIL		\$1,810.77	\$968.33	\$2,950.00	\$4,950.00	\$5,800.00	\$5,800.00

Town of Medfield Financial Policies

(Adopted as of 7/31/2018)

I. Purpose

To provide guidance to Town Departments, Boards, and Town Meeting in establishing annual budgets and long-term financial planning. The goals of the policies are as follows:

- To adopt an approach to financial planning, spending, and taxation that is consistent with the Town's long-term goals and plans. To protect against variations in Town revenues outside the control of the Town government and its residents to ensure adequate funding of necessary town services in times of economic distress.
- To minimize variations in the tax, water and sewer rates, and to spread the cost of providing needed services fairly across residents and businesses over time.
- To maintain adequate reserves that can be used in times of emergency to avoid cuts to necessary services and increased tax burdens in times of economic stress for citizens and the Town Government.
- Recognizing the need to invest and preserve the significant investment the Town has made in its capital facilities over the past fifteen years and will make over the next five years, the Town must adequately fund capital budgets necessary to maintain capital assets that support the provision of municipal services to the Town's residents and businesses.
- To maintain a high bond rating and an affordable level of debt over time.
- In pursuit of the above objectives, to take a long-term approach to budgeting that promotes stability in the tax burden over time, and that minimize the risk that short-term considerations will disrupt the town's long-term planning and funding strategies.

II. Capital Expenditures

A. Capital Budget & Capital Building Plan

1. Capital Budget

Consistent with the Town Charter, the Town shall maintain a 5-year capital budget updated annually by the Capital Budget Committee after the Annual Town Meeting. The Capital Budget Committee shall submit a proposed Capital Budget to the Board of Selectmen and the School Committee. Upon approval by the Board of Selectmen and School Committee, the capital budget will be effective until a new capital budget is adopted. The 5-year capital budget will be reviewed annually by the Warrant Committee as part of its budget review process for each Town Meeting.

The Capital Budget Committee is responsible for analyzing proposed capital investments and making a recommendation to the Board of Selectmen and School Committee about which capital assets should be added, repaired, replaced, or updated and when that should be done. Departments should not acquire capital assets outside of the capital budgeting process defined herein, to include the introduction of new information systems, unless they are prepared to support the life cycle costs of that capital asset within their own Department budgets. In submitting the proposed 5-year capital budget to the Board of Selectmen and the School

Committee, the Capital Budget Committee shall provide a rationale for each proposed expenditure included within the 5-year capital budget.

The 5-year Capital Budget shall include all (1) building repairs, system upgrades, alterations, or improvements with a useful life of more than 5 years, (2) road improvements planned to be funded through Chapter 90 funds; (3) vehicle replacements and old vehicle dispositions; (4) information technology infrastructure; (5) Water & Sewer projects and infrastructure, excluding planned maintenance of existing equipment; (6) other items with a useful life of more than 5 years or costing more than \$25,000.

Items should only be submitted for the capital budget if they are necessary to the provision of services approved by the Annual Town Meeting, and, generally, are considered replacements, repairs, or non-major (i.e., not requiring Permanent Building Committee review) upgrades of existing capital assets.

Any department that wishes to acquire new capital assets that qualify as items that could be included in the 5-Year Capital Budget, and, that want those new assets to be maintained as part of the capital budget must submit a request before acquiring those assets to formally include them in the list of capital assets supported by the 5-year capital budget. Requests for new capital assets should be accompanied by (1) an explanation of the expected carrying costs, replacement costs, and a timetable for replacement; (2) an explanation of which departments or personnel will be involved in maintaining those assets; (3) an explanation of the resources, currently in place within the department, to cover the routine maintenance those assets; and (4) confirmation of the information provided by the maintaining department, along with acknowledgement of the responsibilities the maintaining department is accepting to care for the capital asset after it is acquired. For example, no department should ask to acquire an additional vehicle as part of its capital budget request without review and approval by the DPW Director. By way of further example, no department should acquire additional information technology programs, hardware, or other assets without review and approval of the Director of Information Technology.

The 5-year capital budget shall include projected cost of any items approved for inclusion therein and projected funding source (i.e., general tax levy, debt exclusion, Capital Stabilization Fund, Chapter 90 funds, departmental revolving funds). No items shall be included on the 5 year capital budget without a projected funding source.

For items to be funded by the general tax levy, the Capital Budget Committee shall recommend a consistent level of levy usage based on the Town's capital needs over the course of the 5-year capital plan in an effort to permit predictable operational budgets.

Items not included within the 5-year capital budget for capital assets that have been accepted for support from the capital budget shall only be funded via the capital budget in the case of an emergency that could not have been anticipated at the time the most recent 5-year capital budget was adopted. Items required to maintain capital assets that have not been accepted for support from the capital budget shall not be funded via the capital budget. In the case of an emergency that could not have been anticipated, if funds are available within the capital budget, those funds may be borrowed to cover that emergency by the department owning the capital

asset, with the loan to be paid back through that department's budget over an agreed-to time frame.

2. Capital Building Maintenance Plan

The town shall maintain a 20-year Capital Building Maintenance Plan ("20-Year Capital Plan") for building-related investments and repairs. The 20-year Capital Plan will assess whether it is preferable to address the issues identified therein by repair or replacement of the building. The plan will include estimates of the total cost of the proposed capital repairs, as well as an estimate of when those costs will be incurred. The 20-year Capital Plan shall be updated every 2 years by the Director of Facilities with the assistance and approval of the Permanent Planning and Building Committee. The Facilities Master Plan maintained by the Permanent Planning and Building Committee pursuant to Chapter 10-20-9 of the Code of the Town of Medfield shall be incorporated into the 20-year Capital Plan.

Once approved by the Permanent Planning and Building Committee, the 20-year Capital plan will be submitted to the Board of Selectmen and the School Committee for their approval. This submission will include an analysis of the impact the committee's recommendation will have on the town's long-term debt profile and the resulting projected debt services costs that will entail. While the Director of Facilities and the Permanent Planning and Building Committee will recommend which items should be included in the 20-Year Capital Plan, the Selectmen and the School Committee have final responsibility for determining which items are designated for inclusion in the 20-year Capital Plan.

It is the intention of this Policy that expenses included in the 20-Year Capital Plan will be paid out of the Capital Stabilization Fund designated in Section II(B) below according to the terms of the town's Capital Stabilization Fund. No item shall be recommended for funding from the Capital Stabilization Fund unless approved for inclusion as part of the 20-year Capital Plan.

B. Capital Stabilization Fund

Consistent with the provisions of the Municipal Modernization Act, and subject to the approval of Town Meeting, there shall be established a Capital Stabilization Fund.

The Stabilization fund will be utilized for expenses related to the design and maintenance, and implementation of capital building and maintenance projects as defined in the Municipal Facilities Evaluation and Capital Plan developed by the Director of Facilities, and thereafter in the 20-year Capital Plan described in Section II(A)(2). It is not the intention of this fund that the full amount be spent in any one year, but that funds accumulate for use according to the 20-year Capital Plan and as specifically appropriated as part of the 5-Year Capital Budget.

The Board of Selectmen are responsible for appropriating funds to the Capital Stabilization Fund within the dedicated tax levy limit directed by the voters for the Capital Stabilization Fund. While it can be expected that the Board of Selectmen will appropriate the full levy limit authorized by the voters each year, there may be circumstances where the Board of

Selectmen will decide to appropriate less than the full authorized amount for the fund. This situation could apply when:

- A lower annual amount is sufficient to fund the then-current 20-year Capital Plan; or
- An alternative source of funding (debt exclusion, federal or state grant, sale of town land) has been identified to fund all or a portion of the 20-year Capital Plan.

In exercising its discretion over the amount of funds to be appropriated to the Capital Stabilization Fund each year, the Board of Selectmen will need to keep in mind that, under the provisions of a Stabilization Fund override, any reduction in funding from the limit authorized by the voters in an override vote results in a permanent reduction in the limit of funding that is authorized going forward from the year the lower amount is appropriated by the Board of Selectmen.

Before voting to approve an amount lower than the full amount of the designated levy limit approved by the voters, the Board of Selectmen will provide notice to, or consult with, the School Committee, Permanent Planning & Building Committee, Capital Budget Committee, and Warrant Committee of its intent to do so and provide those committees the opportunity to be heard before holding a final vote on appropriating a lower amount than that approved by the voters.

An article will be placed on each Annual Town Meeting Warrant to appropriate the funds necessary from the Capital Stabilization Fund, subject to availability, to fund those repairs identified in the 20-year Capital Plan and approved for inclusion in the 5-year capital budget for that year. (NOTE: Approval for withdrawal of these funds from the Capital Stabilization Fund will require 2/3's approval by the voters at the Town Meeting at which this withdrawal is being requested.)

III. Reserves and Free Cash

The town shall have a goal of maintaining reserves of 9-12% but no less than 7.5% of its total annual expenditures in free cash or other reserve accounts or stabilization funds not limited to specific purposes. The goal of these reserve accounts is to permit the town to maintain its level of services during an economic downturn without seeking to burden taxpayers with a tax increase during times of economic distress.

These reserves may be drawn below the minimum level when non-property tax revenue is reduced by more than 10% year over year. But in no event shall the reserve accounts (including free cash) be permitted to fall below 2.5% of the Town's total annual expenditures .

The Town shall maintain a free cash balance in the proposed budget for the upcoming fiscal year equal to at least 2.5% of its total annual budget approved at Town Meeting for the current fiscal year.

IV. OPEB

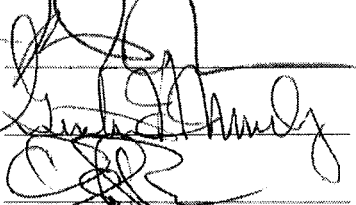
The Town shall continue to appropriate funds annually to the OPEB trust fund in an amount no less than \$425,000 in the fiscal year after this policy is adopted, with the goal of increasing that contribution 10% annually thereafter. This target is subject to revisions based on changes to applicable accounting guidance and actuarial reports.

V. Proceeds from the Sale of Town Land

To the extent permitted by law, the proceeds of any sales of town land or other assets shall be deposited in a reserve, stabilization, trust, or other fund designated to fund (or reserve against) the town's long-term liabilities, or to retire existing debt, or otherwise to reduce long-term, nonrecurring liabilities.

Adopted:

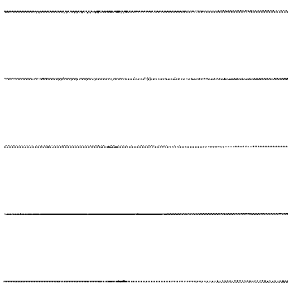
Board of Selectmen

The image shows several overlapping handwritten signatures in black ink, appearing to be from multiple individuals, written over a horizontal line.

Date:

7/31/2011 ✓

School Committee:

The image shows five horizontal lines, intended for the School Committee to provide their signature or approval.

Date:

NAI-1503546383v2

Glossary of Terms

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the bond since the date of the last interest payment, and in the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appellate Tax Board (ATB): Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.

Appropriation: An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Free Cash)

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts,

assessed valuation is based on the property's full and fair cash value as set by the Assessors. (See Full and Fair Cash Value)

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations. It is almost always accompanied by a management letter.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1

Glossary of Terms

is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bond Anticipation Note (BAN): Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.

Bond Authorization: The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or selectmen. (See Bond issue)

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining unissued authorizations must be rescinded by town meeting or the city council to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Budget Message: A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.

Budget Unit: A board or department to which the municipality's legislative body appropriates funds.

Capital Assets: All tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each

Glossary of Terms

recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Improvements Program: A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Capital Outlay Expenditure Exclusion: A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Cemetery Perpetual Care: These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification: Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in the

issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or overissue. Also refers to the certification by the Bureau of Local Assessment (BLA) that a community's assessed values represent full and fair cash value (FFCV). (See Triennial Certification)

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls. (See Cherry Sheet Assessments, Estimated Receipts)

Cherry Sheet Assessments: Estimates of annual charges to cover the cost of certain state and county programs.

Cherry Sheet Offset Items: Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants. (See Offset Receipts)

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of

Glossary of Terms

the tax burden is to be borne by each class of real property and by personal property owners. (see Classification of the Tax Rate).

Classification of the Tax Rate: Each year, the selectmen or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40 §56), and determining whether to offer an open space discount, a residential exemption (Ch. 59, §5C), and/or a small commercial exemption (Ch. 59, §5I) to property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Community Preservation Act (CPA): Enacted as MGL Ch. 44B in 2000, CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; and c) the acquisition, creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund. Acceptance requires town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees. (See DOR IGR 00-209 as amended by IGR 01-207 and IGR 02-208)

Community Preservation Fund: A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.

Compensating Balance Agreement: An alternative to the payment of direct fees for banking services. In this case, a bank specifies a minimum balance that the municipality must maintain in non-interest bearing accounts. The bank can then lend this money (subject to a reserve requirement) and earn interest, which will at least cover the cost of services provided to the municipality. Compensating balance agreements are permitted under MGL Ch. 44 §53F and must be approved annually by town meeting or the city council.

Conservation Fund: A city or town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40 §8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Authorization: Formal approval by a two thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By

Glossary of Terms

approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Limit: The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, cities and towns can receive approval to increase their debt limit to 10 percent of EQV.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. (See DOR IGR 08-101)

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been

used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts: A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Excess and Deficiency (E&D): Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns. Important: E&D is not available for appropriation until certified by the Director of Accounts.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and

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cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year (FY): Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

Fixed Assets: Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget: The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

Free Cash: (Also Budgetary Fund Balance) Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax

recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds)

Full and Fair Cash Value (FFCV): Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956))

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities

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whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body including the school committee of a municipality.

Government Finance Officers Association (GFOA): This organization provides leadership to the government finance profession through education, research and the promotion and recognition of best practices.

Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

Levy Ceiling: A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See Levy Limit)

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and

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personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling)

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power upon the recommendation of the mayor.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet. (See Estimated Receipts)

Massachusetts School Building Authority (MSBA): A quasi-independent government authority that partners with Massachusetts communities to support the design and construction of educationally-appropriate, flexible, sustainable and cost-effective public school facilities.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Massachusetts Municipal Depository Trust: An investment program, founded in 1977 under the supervision of the State Treasurer, in which

municipalities may pool excess cash for investment.

Minimum Required Local Contribution: The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state.

Municipal Revenue Growth Factor (MRGF): An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

M.G.L.: Massachusetts General Laws.

Net School Spending (NSS): School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993) Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases

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caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY07 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY07 levy limit, the FY06 tax rate is used in the calculation.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Offset Receipts: A local option that allows estimated receipts of a particular department to be earmarked for use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch. 44 §53E limits the amount of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve use of a higher amount before appropriation. Actual collections greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised: (Tax Recapitulation Sheet) Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state,

county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Overlay: (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within 10 days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue, i.e., it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (See Underride.)

Override Capacity: The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

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Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proposition 2½: A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve for Abatements and Exemptions: (See Overlay)

Reserve Fund: An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of

many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See Triennial Certification)

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to MGL Ch. 44 s 4, cities, towns and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations. (See Bond Anticipation Note)

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be authorized by bylaw by the legislative body, and that a limit on the total amount that may be spent from each fund must be established annually. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Sale of Cemetery Lots Fund: A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its

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care and improvement or the enlargement of the cemetery under provisions of MGL Ch. 114 §15.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. MGL Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Special Assessments: (See Betterments)

Special Exclusion: For a few limited capital purposes, a community may exceed its levy limit or levy ceiling without voter approval. Presently, there are two special expenditure exclusions: 1) water and sewer project debt service costs which reduce the water and sewer rates by the same amount; and 2) a program to assist homeowners to repair or replace faulty septic systems, remove underground fuel storage tanks, or remove dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest apportioned over a period of time, not to exceed 20 years (similar to betterments).

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes. A majority vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into the stabilization fund. Appropriation from the stabilization fund requires a two-thirds majority vote. (See DOR IGR 04-201)

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Recapitulation Sheet (Recap Sheet): A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Tax Title (or Tax Taking): A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

Tax Title Foreclosure: The procedure initiated by a city or town treasurer in Land Court or through land of low value to obtain legal title to real property already in tax title and on which property taxes are over due. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60 §65).

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an

Glossary of Terms

expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Override: A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override. (See Override)

Undesignated Fund Balance: Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Uniform Municipal Accounting System (UMAS): UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Warrant: An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the

treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.



Kristine Trierweiler
Town Administrator

TOWN OF MEDFIELD

Office of

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To: Board of Selectmen
School Committee
Warrant Committee
Town Departments

From: Kristine Trierweiler, Town Administrator
Medfield Financial Team

Date: January 12, 2021

Re: Medfield Free Cash Balance

In December, the Department of Revenue's Division of Local Services ("DLS") certified the Town of Medfield's Free Cash balance of \$3,357,125. This Town's Free Cash balance is driven by three factors: reduced use of Free Cash to subsidize the operating budget in Fiscal Years 2020 and 2021, a spending freeze that was implemented in March 2020 due to the COVID-19 pandemic, and two budget accounts that were significantly underspent in Fiscal Year 2020.

Per DLS, the Town's Free Cash balance comes from three sources:

- Unexpended Free Cash: The prior year's unexpended Free Cash rolls over to the following year
- Budgetary turnbacks: At the end of the fiscal year, any unspent appropriations in operating budget accounts close to Free Cash.
- Revenues: If revenues exceed budgeted amounts, the additional revenue closes to Free Cash

Reduced Use of Free Cash

From FY2014 through FY2019, the Town used considerable amounts of Free Cash, averaging \$1.4 million in Free Cash usage, most of which was used to subsidize the operating budget. In FY2020 and FY2021, the Town reduced its use of Free Cash to \$800,000 and \$792,597 to meet the Town's newly implemented Financial Policies.

DLS recommends that Free Cash only be used for one-time, nonrecurring expenses. DLS further recommends that if Free Cash is used to subsidize the operating budget, the Town should set a limit on how much would be used. The Town's Financial Policies require that the Town maintain at least 2.5% of its operating budget in Free Cash.

From DLS's [guidance on Free Cash](#):

As a nonrecurring revenue source, free cash should be restricted to paying one-time expenditures, funding capital projects, or replenishing other reserves. If a community incorporates free cash into revenue source projections for next-year operational expenses, it is prudent to place a percentage restriction on the total free cash to be used.

Overall, [the DLS Technical Assistance Bureau] recommends that communities adopt a free cash policy that avoids supplementing current year departmental operations.

Budgetary Turnbacks

Each year, unexpended funds in budget accounts close out to Free Cash. In recent years, the total turnback to Free Cash averaged \$775,000. At the close of FY2020, Town budgets turned back approximately \$2 million and the school budget turned back nearly \$170,000, totaling \$2.150 million. The spending freeze implemented on Town budgets in March 2020 helped generate these high turnback amounts as nondiscretionary spending ended and open positions went unfilled.

Two budget accounts in particular had unusually high turnbacks: health insurance and the Police Department. The health insurance budget returned \$460,000 and the Police Department returned \$475,000, nearly 50% of the total Town turnback of \$1.978 million. Neither of these budgets are projected to have substantial turnbacks at the end of our current fiscal year.

Health Insurance

The health insurance budget funds the Town's premium costs for Town and School employees and retirees. It is particularly difficult to accurately estimate health insurance costs each year as each employee on the Town's most popular family plan costs the Town \$16,663 in premiums per year. The addition of even a few employees to the Town's health insurance plans can result in significant changes in total costs. We are working to evaluate our approach to the health insurance budget in order to more accurately estimate health insurance costs each year. We level funded health insurance from FY20 to FY21.

Through the first six months of FY2021, the health insurance budget has expended 48% of its appropriation.

Police Department

The Police Department turnback is attributable to the changeover in personnel in the Police Department over the last two years. When more senior officers retired or left for other departments, the Department's personnel costs decreased due to a high number of vacant positions. The vacancies have been gradually filled by younger officers whose compensation is lower. As the Police Department returned to its regular staffing levels, the Town's cost for benefits, particularly health insurance also increased. In addition to the changeover in personnel, Chief Guerette implemented new policies to control personnel costs.

Through the first six months of FY2021, the Police Department has expended 48% of its appropriation.

Revenues

During the Town's budget and tax rate setting process, the Town estimates its revenues from various sources, including property taxes, excise taxes, fees, and other sources of funding. If actual revenues exceed estimated revenues, the excess is closed out to Free Cash. The Town typically takes a conservative approach in estimating its revenues since revenue shortfalls will be deducted from Free Cash, or would require budget cuts. Revenues tracked closely with estimates last year and were not a substantial contributor to the FY2020 Free Cash balance.

Outlook

The FY2021 approved budget eliminated a number of existing positions in Town departments and included other budget cuts to meet reduced revenue estimates. At this time, we do not anticipate substantial turnbacks, but will continue to track spending and revenues through the year.

One item of concern is the potential that some expenditures that have been made under the CARES funding for COVID-19 related purposes could be rejected for reimbursement by the state as ineligible. We have been careful to follow program guidance, but if the state does not reimburse certain expenses, the Town or Schools would have to cover the costs from elsewhere in the FY2021 approved budget.

In addition, the School Department is experiencing high costs to deliver educational services under COVID-19 protocols and may need to request an additional appropriation if the schools exceed their FY2021 appropriation. More federal funding for education has been approved, which could help to alleviate this issue.

The Town is moving forward on several debt issuances in 2021, including potential borrowing for capital equipment, affordable housing, a new water treatment plant, and a new elementary school. In order to maintain our bond rating, it is imperative that the Town meet its financial policies, maintain strong reserves, and carefully consider how to use Free Cash in the FY2022 Budget.