



Warrant Committee  
Meeting Packet  
February 13, 2023



02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 22

POLICE DEPARTMENT	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2
<b>POLICE DEPARTMENT</b>				
<b>POLICE OPERATIONS-SALARY EXP</b>				
<b>POLICE DEPARTMENT</b>				
0121021 510100 POLICE OP SAL EXP	2,293,900.95	2,439,275.00	1,249,477.90	2,417,785.00
0121021 510103 SCHL TRA SAF OFF	.00	60,488.00	29,581.88	68,514.00
0121021 510110 POL OP ENCUMB WAGES	4,705.81	3,025.75	3,025.75	.00
0121021 510125 RETRO CONTRACT WAGES	.00	.00	.00	.00
0121021 510130 POLICE LONGEVITY	5,800.00	6,600.00	4,450.00	4,500.00
<b>TOTAL POLICE OPERATIONS-SALARY EXP</b>	<b>2,304,406.76</b>	<b>2,509,388.75</b>	<b>1,286,535.53</b>	<b>2,490,799.00</b>
<b>POLICE OPERATIONS-OPERATING EXP</b>				
<b>POLICE DEPARTMENT</b>				
0121022 520115 TELEPROCESSING	.00	1,318.00	.00	1,318.00
0121022 520300 CRUISR REPR+SERV	10,986.50	21,000.00	10,756.70	19,000.00
0121022 520500 OTHER EQUIPMENT	5,342.69	2,250.00	723.51	2,250.00
0121022 520510 POLICE OFFICER EQUIPMENT	7,930.56	18,000.00	560.58	12,000.00
0121022 520600 EQUIP MAINT CONTRACTS	43,406.80	49,500.00	32,655.83	49,500.00
0121022 520610 RADIO REPAIRS+MAINT	5,195.66	5,000.00	7,056.14	5,000.00
0121022 521301 GASOLINE	34,138.18	35,522.00	19,792.17	48,000.00
0121022 521500 UTIL-TELEPHONE	31,142.30	39,021.00	17,612.17	39,021.00

02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 23

POLICE DEPARTMENT	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2
0121022 521700 DUES & MEMBERSHIPS	5,600.00	10,000.00	9,840.00	10,000.00
0121022 521800 TRAINING & EDUCATION	18,557.74	29,000.00	4,261.00	29,000.00
0121022 521900 PROFESSIONAL SERVICES	721.08	3,000.00	.00	3,000.00
0121022 521901 MEDICAL SERV+SUPPLIES	6,001.85	12,250.00	2,953.00	12,250.00
0121022 522500 PRNTG-POSTG-STATY	507.96	2,188.00	777.69	2,188.00
0121022 523200 MEALS	39.04	400.00	108.68	400.00
0121022 524100 UNIFORMS	41,939.75	40,950.00	21,357.76	52,950.00
0121022 524102 UNIFORMS-SchTraf	.00	1,000.00	156.00	1,000.00
0121022 540000 SUPPLY EXPENSE	3,410.52	4,000.00	1,398.21	4,000.00
0121022 540140 BOOKS-PERIODICALS-SUBSCRIPTION	1,442.19	3,000.00	159.80	3,000.00
0121022 540220 OFFICE SUPPLIES	2,031.01	3,200.00	912.46	3,200.00
0121022 540230 COPY MACHINE SUPPLIES	518.27	700.00	.00	700.00
0121022 540251 PETTY CASH	.00	100.00	.00	100.00
0121022 540280 PHOTO SUPPLIES	.00	500.00	.00	500.00
0121022 570010 CAR ALLOW/MILEAGE	.00	100.00	.00	100.00
0121022 580055 POL OP ENCUMB OP EXP	63,657.17	12,158.07	12,158.07	.00
<b>TOTAL POLICE OPERATIONS-OPERATING EX</b>	<b>282,569.27</b>	<b>294,157.07</b>	<b>143,239.77</b>	<b>298,477.00</b>

**TRAFFIC MARK SIGNS-OPER EXPENS**
**POLICE DEPARTMENT**

0121042 521220 TRAFFIC LIGHT MAINTENANCE	7,123.50	15,024.00	5,003.50	15,024.00
0121042 521230 TRAFFIC MARKINGS	39,999.90	43,000.00	37,395.99	25,000.00

02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 24

POLICE DEPARTMENT	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2
0121042 521240 STREET SIGNS	3,563.95	7,000.00	182.55	7,000.00
0121042 580055 TRAFFIC ENCUMB OP EXP	.00	.00	.00	.00
TOTAL TRAFFIC MARK SIGNS-OPER EXPENS	50,687.35	65,024.00	42,582.04	47,024.00
TOTAL FY2024 BUDGET REQUESTS FOR WC POLICE DEPARTMENT	2,637,663.38	2,868,569.82	1,472,357.34	2,836,300.00

02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 30

ANIMAL CONTROL	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2
<b>ANIMAL CONTROL</b>				
<b>ANIMAL CONTROL-SALARY EXPENSE</b>				
<b>ANIMAL CONTROL</b>				
012921 510100 ACO SALARIES	93,923.87	98,740.00	58,378.09	98,740.00
012921 510110 ANIMAL CON ENCUMBERED WAGES	.00	.00	.00	.00
012921 510130 LONGEVITY-ACO	1,000.00	1,000.00	1,000.00	1,000.00
<b>TOTAL ANIMAL CONTROL-SALARY EXPENSE</b>	<b>94,923.87</b>	<b>99,740.00</b>	<b>59,378.09</b>	<b>99,740.00</b>
<b>ANIMAL CONTROL-OPERATING EXP</b>				
<b>ANIMAL CONTROL</b>				
012922 520300 EQUIP REPAIR & SERVICE	.00	3,000.00	.00	3,000.00
012922 520500 OTHER EQUIPMENT	17.99	400.00	.00	400.00
012922 520520 KENNEL OPERATIONS	7,000.00	7,000.00	7,000.00	7,000.00
012922 520610 RADIO MAINTENANCE	.00	429.00	.00	429.00
012922 521301 GASOLINE	1,509.99	2,000.00	234.92	2,000.00
012922 521700 DUES & MEMBERSHIPS	.00	200.00	.00	200.00
012922 521800 TRAINING & EDUCATION	.00	500.00	.00	500.00
012922 522500 PRNTG-POSTG-STATY	58.00	75.00	.00	75.00
012922 523022 LAB FEES	95.00	500.00	.00	500.00
012922 524100 UNIFORMS	246.77	750.00	.00	750.00

02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 31

ANIMAL CONTROL	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2
012922 580055 ACO ENCUMB OP EXP	155.98	.00	.00	.00
TOTAL ANIMAL CONTROL-OPERATING EXP	9,083.73	14,854.00	7,234.92	14,854.00
TOTAL FY2024 BUDGET REQUESTS FOR WC ANIMAL CONTROL	104,007.60	114,594.00	66,613.01	114,594.00



02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 25

FIRE & RESCUE DEPARTMENT	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2
<b>FIRE &amp; RESCUE DEPARTMENT</b>				
<b>FIRE &amp; RESCUE OP SALARY</b>				
<b>FIRE &amp; RESCUE DEPARTMENT</b>				
0122071 510100 F&R OP SAL EXP	1,302,715.00	1,412,837.00	907,470.98	1,478,097.00
0122071 510110 PAYROLL ENCUMBRANCE	.00	.00	.00	.00
0122071 510125 RETRO CONTRACT WAGES	.00	.00	.00	.00
0122071 510130 LONGEVITY-F&R OPERATIONS	4,250.00	4,450.00	4,450.00	5,400.00
<b>TOTAL FIRE &amp; RESCUE OP SALARY</b>	<b>1,306,965.00</b>	<b>1,417,287.00</b>	<b>911,920.98</b>	<b>1,483,497.00</b>
<b>FIRE &amp; RESCUE OP-OP EXP</b>				
<b>FIRE &amp; RESCUE DEPARTMENT</b>				
0122072 520300 EQUIP REPAIR & SERVICE	42,533.72	35,725.00	29,142.51	36,025.00
0122072 520500 OTHER EQUIPMENT	25,049.75	25,000.00	3,347.63	25,250.00
0122072 520600 EQUIP MAINT CONTRACTS	12,292.33	10,825.00	18,992.18	11,900.00
0122072 520610 RADIO MAINTENANCE	6,071.57	5,800.00	639.00	5,800.00
0122072 520620 FIRE ALARM MAINTENANCE	.00	.00	.00	.00
0122072 521301 GASOLINE	14,030.70	12,700.00	10,559.80	14,325.00
0122072 521500 UTIL-TELEPHONE	2,320.55	2,000.00	2,297.19	3,720.00
0122072 521700 DUES & MEMBERSHIPS	.00	.00	194.50	.00
0122072 521710 LICENSES	1,228.98	3,300.00	2,300.00	3,500.00

02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 26

FIRE & RESCUE DEPARTMENT	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2
0122072 521800 TRAINING & EDUCATION	8,305.50	6,500.00	3,744.58	6,200.00
0122072 521901 MEDICAL SERV+SUPPLIES	22,981.02	24,700.00	19,962.15	25,875.00
0122072 521915 SCREENING/PHYSICALS	.00	3,600.00	4,425.00	5,400.00
0122072 522055 CONTR SVC-AMBUL BILLING SERV	17,545.44	20,000.00	14,934.63	20,000.00
0122072 522400 OTHER SUPPLIES	11,564.64	10,000.00	5,757.83	10,000.00
0122072 523611 CONTRACTUAL SVCE-MUTUAL AID	3,347.54	3,500.00	3,175.00	2,000.00
0122072 524100 UNIFORMS	10,139.29	9,500.00	5,749.63	9,300.00
0122072 524110 UNIFORM CLEANG ALLOW	3,547.33	.00	.00	.00
0122072 580055 F&R OP-ENCUMB OP EXP	.00	9,170.92	9,170.92	.00
<b>TOTAL FIRE &amp; RESCUE OP-OP EXP</b>	<b>180,958.36</b>	<b>182,320.92</b>	<b>134,392.55</b>	<b>179,295.00</b>
<b>TOTAL FY2024 BUDGET REQUESTS FOR WC FIRE &amp; RESCUE DEPARTMENT</b>	<b>1,487,923.36</b>	<b>1,599,607.92</b>	<b>1,046,313.53</b>	<b>1,662,792.00</b>

02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 29

EMERGENCY MGMT	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2
EMERGENCY MGMT				
EMER MGMT STIPEND				
EMERGENCY MGMT				
012911 519000 STIPEND-EMER MGMT	4,000.00	4,000.00	2,460.00	4,000.00
TOTAL EMER MGMT STIPEND	4,000.00	4,000.00	2,460.00	4,000.00
EMERG MGMT OP EXP				
EMERGENCY MGMT				
012912 520300 EQUIP REPAIR & SERVICE	1,280.00	7,500.00	874.00	7,500.00
012912 580055 E MGT ENCUM OP EXP	.00	.00	.00	.00
TOTAL EMERG MGMT OP EXP	1,280.00	7,500.00	874.00	7,500.00
TOTAL FY2024 BUDGET REQUESTS FOR WC EMERGENCY MGMT	5,280.00	11,500.00	3,334.00	11,500.00



02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 6

ASSESSORS	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2
<b>ASSESSORS</b>				
<b>ASSESSORS-SALARIES</b>				
<b>ASSESSORS</b>				
011411 510100 ASSESSOR DEPT SAL	199,411.68	211,199.08	129,968.43	214,298.00
011411 510130 LONGEVITY-ASSESSOR	1,150.00	1,250.00	1,250.00	1,350.00
011411 510140 ELECTED ASSESSORS SAL	2,700.00	2,700.00	1,350.00	2,700.00
<b>TOTAL ASSESSORS-SALARIES</b>	<b>203,261.68</b>	<b>215,149.08</b>	<b>132,568.43</b>	<b>218,348.00</b>
<b>ASSESSORS-OPERATING EXPENSES</b>				
<b>ASSESSORS</b>				
011412 520500 OTHER EQUIPMENT	.00	.00	.00	.00
011412 520601 EQUIP MAINT-SERVER	.00	.00	.00	.00
011412 521700 DUES & MEMBERSHIPS	720.00	720.00	810.00	810.00
011412 521800 TRAINING & EDUCATION	1,243.56	1,500.00	888.42	1,500.00
011412 521902 CONSULTING+LEGAL FEES	4,900.00	5,000.00	.00	5,000.00
011412 521905 REGISTRY FEES	500.00	250.00	.00	250.00
011412 522500 PRNTG-POSTG-STATY	713.80	625.00	366.60	725.00
011412 522801 MAPPING	.00	.00	.00	.00
011412 522802 CYCLICAL INSPECT-ASSR	2,662.50	3,000.00	1,627.50	3,000.00
011412 523601 CONTR SVC-REAL EST TX	.00	.00	.00	.00

02/07/2023  
 14:58:23

 TOWN OF MEDFIELD  
 FY2024 DEPARTMENTAL BUDGET REQUEST  
 WORKSHEET

PAGE 7

ASSESSORS	FY2022 EXPENDED ACTUAL	FY2023 APPROPRIATED AMOUNTS	FY23 YTD EXPENDED ACTUAL	FY24 REQUESTED PROJ LVL 2	
				PROJ	LVL 2
011412 523604 CONTR SVC-PERS PROP	2,650.00	6,800.00	6,800.00	6,800.00	
011412 523605 CONTR SVC-R/E APPRAISER	8,200.00	8,200.00	820.00	8,200.00	
011412 524500 MEETINGS+CONFERENCES	410.00	500.00	230.00	500.00	
011412 540140 BOOKS-PERIODCLS-SUBSC	.00	.00	.00	.00	
011412 540220 OFFICE SUPPLIES	494.74	800.00	238.19	800.00	
011412 580055 ASSESS ENCUMB OP EXP	4,000.00	323.17	323.17		.00
TOTAL ASSESSORS-OPERATING EXPENSES	26,494.60	27,718.17	12,103.88	27,585.00	
TOTAL FY2024 BUDGET REQUESTS FOR WC ASSESSORS	229,756.28	242,867.25	144,672.31	245,933.00	





# TOWN OF MEDFIELD

*Office of*

## BOARD OF SELECTMEN

TOWN HOUSE, 459 MAIN  
STREET  
MEDFIELD, MASSACHUSETTS  
02052-0315

(508) 906-3011 (phone)  
(508) 359-6182 (fax)

**Kristine Trierweiler**  
*Town Administrator*

To: Warrant Committee

From: Kristine Trierweiler, Town Administrator  
Medfield Financial Team

Date: February 13, 2023

Re: Medfield Free Cash Balance

In January, the Department of Revenue's Division of Local Services ("DLS") certified the Town of Medfield's Free Cash balance of \$3,918,186. Free Cash is a term used for the Town's remaining, unrestricted funds at the close of the prior fiscal year.

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 and unencumbered appropriations in operating budget accounts close to Free Cash.
- Revenues: If revenues exceed estimated amounts, the additional revenue closes to Free Cash

### **Best Practices for Using Free Cash**

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 is to 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.*

## **Medfield's Historical Use of Free Cash**

From FY2014 through FY2019, the Town used considerable amounts of Free Cash, averaging \$1.4 million. During that time, most of the town's free cash appropriations were used to subsidize the operating budget. In FY2020 and FY2021, the Town reduced its use of Free Cash to \$800,000 and \$792,597, respectively, for this purpose. After further reducing Free Cash appropriated for this purpose to \$209,393 in FY2022, no amount was used to balance the operating budget in FY2023.

Free Cash was used in the FY2023 for the below purposes:

- \$2,000,000 transfer to the capital stabilization fund for use in the FY2023 capital budget
- \$700,000 transfer to the general stabilization fund to build the Town's reserves
- \$500,000 transfer to the OPEB Trust to meet funding goals stated in the Town's Financial Policies
- \$25,000 Open Space and Recreation Plan

## **Fiscal Year 2022 Free Cash Certification**

Medfield's Free Cash balance for the close of Fiscal Year 2022 is driven primarily by appropriation turnbacks and higher than expected local receipts

### *Budgetary Turnbacks*

Each year, unexpended and unencumbered funds in budget accounts close out to Free Cash. Between FY2018 and FY2021, the total amount of Town department and school turnbacks to Free Cash averaged approximately \$1.2 million. In FY2022, the Town and school budget accounts turned back \$1.6 million. The below departmental accounts had lower than anticipated expenditures and contributed the majority of this balance:

- 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 \$17,144 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 accurately estimate health insurance costs each year. Based on guidance from the town's health insurance provider, we estimate a 9.5% increase in premiums for FY2024.
- Principal and interest - In September 2021, the town refunded Municipal Purpose Loan Bonds originally issued in 2007 and 2010, resulting in lower debt service obligations for the town.
- Police operations - The Police Department turnback is attributable to the changeover in personnel in the Police Department over the last three years. In addition, Chief Guerette continues to implement new policies to control personnel costs.
- Unemployment compensation - In Fiscal Year 2021, during the height of COVID, there were a number of fraudulent unemployment claims made against the town which the town paid. The town has been receiving credits for these fraudulent claims that have been applied towards future claims. This resulted in no claims being paid out of the town's unemployment trust, and the town later deemed the approved appropriation from the Unemployment budget into the trust as not necessary.

*Local Receipt Revenues*

During the Town's budget and tax rate setting process, the Town's financial team estimates revenue projections for 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 could require mid-year budget cuts.

During the FY2022 budgeting process, we continued the use of conservative revenue estimates to develop a fiscally responsible budget proposal. Revenues exceeded estimates in FY2022, particularly from higher than expected motor vehicle excise and meals tax revenue, Medicaid reimbursements and school departmental revenue.

## Appendix

Certified Free Cash - Regional Comparison				
	2022	2023	Change	Percent Change
Dover	\$11,889,935	Not certified yet	--	--
Franklin	\$4,470,514	\$4,322,269	-\$148,245	-3.3%
Holliston	\$3,657,905	\$3,716,249	\$58,344	1.6%
Medfield	\$4,954,299	\$3,918,186	-\$1,036,113	-20.9%
Medway	\$7,234,082	\$4,376,064	\$2,858,018	-39.5%
Millis	\$2,072,363	\$2,926,232	\$853,369	41.2%
Norfolk	\$3,084,163	\$2,946,662	-\$137,501	-4.5%
Norwood	\$10,141,326	\$4,638,262	-\$5,503,064	-54.3%
Sherborn	\$2,658,449	\$2,710,718	\$52,269	2%
Walpole	\$9,025,519	\$10,764,417	\$1,738,898	19.3%
Westwood	\$7,264,563	\$7,772,702	\$508,139	7%



### TURNBACKS SUMMARY, FY18-FY22

DEPARTMENT	FY18	FY19	FY20	FY21	FY22	% of FY22 turnbacks	Notes
Board of Selectmen	\$20,412.91	\$1,856.85	\$6,075.07	\$3,801.40	\$3,888.21	0.27%	
Town Administrator	\$82,496.59	\$52,080.35	\$99,924.93	\$1,916.08	\$9,500.38	0.66%	
Finance/Warr Committee	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	0.00%	
Town Accountant	\$614.51	\$12,452.80	\$17,125.41	\$5,919.57	\$11,782.05	0.81%	
Assessors	\$177.47	\$2,122.25	\$4,461.52	\$2,601.25	\$4,932.55	0.34%	
Treasurer/Collector	\$139.47	\$3,876.47	\$2,109.48	\$6,268.95	\$42.90	0.00%	
Town Counsel	\$16,412.25	\$0.02	\$13,394.06	\$894.18	\$413.25	0.03%	
Personnel/Human Resource	\$321.24	\$27,582.33	\$3,890.09	\$2,490.00	\$910.00	0.06%	
Information Technology	\$0.00	\$87,240.74	\$15,451.66	\$16,526.49	\$8,381.40	0.58%	
Town Clerk	\$2,575.09	\$2,326.67	\$4,160.47	\$1,620.15	\$480.36	0.03%	
Elections & Registrations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Conservation	\$578.48	\$4,288.78	\$5,645.75	\$1,879.16	\$4,170.03	0.29%	
Planning	\$3,791.45	\$1,723.47	\$13,686.01	\$14,721.55	\$18,634.35	1.29%	
Zoning and Appeals	\$171.31	\$234.98	\$934.04	\$0.00	\$0.00	0.00%	
Public Bldgs+Prop Maint	\$16,568.14	\$19,972.60	\$99,827.91	\$88,022.09	\$21,354.01	1.47%	
Town Report/Meeting	\$384.00	\$592.27	\$6,264.20	\$9,617.86	\$1,981.91	0.14%	
Police Admin	\$1,512.82	\$1,082.09	\$4,550.87	\$0.00	\$0.00	0.00%	
Police Operations	\$4,933.95	\$31,090.26	\$475,512.60	\$82,707.52	\$213,759.13	14.76%	Staffing turnover, see free cash memo
Police Traffic Mark Signs	\$2,421.45	\$226.50	\$10,767.67	\$24,271.74	\$14,336.65	0.99%	
Police School Traffic	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Fire Administration	\$1,293.35	\$17,951.20	\$328.23	\$0.00	\$0.00	0.00%	
Fire Operations	\$2,131.67	\$85,218.92	\$89,598.69	\$31,440.14	\$2,004.47	0.14%	
Ambulance Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Inspections	\$9,383.08	\$2,785.89	\$10,936.36	\$11,641.76	\$3,454.88	0.24%	
Sealer of Weights & Meas.	\$53.25	\$0.00	\$136.93	\$83.11	\$0.00	0.00%	
Civil Defense (MEMA) Emergency Mgmt	\$0.00	\$0.00	\$0.00	\$6,427.89	\$6,220.00	0.43%	
Tree/Forestry	\$10,933.46	\$6,501.23	\$3,449.00	\$824.96	\$2,167.48	0.15%	
School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Regional Voc School Assessment	\$46.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Highway	\$16,755.35	\$52,791.09	\$58,921.45	\$20,662.50	\$27,922.03	1.93%	
Snow & Ice	\$0.00	\$0.00	\$61,712.61	\$0.00	\$0.00	0.00%	
Street Lighting	\$6,475.41	\$963.26	\$25,126.87	\$48,280.61	\$4,693.52	0.32%	
Town Garage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Equipment, Repair, and Maint.	\$13,954.56	\$4,812.44	\$33,332.98	\$16,133.61	\$14,271.75	0.99%	
Sidewalk	\$0.00	\$0.00	\$35,000.00	\$1,230.50	\$0.00	0.00%	
Public Works Utilities	\$14,986.49	\$27,036.48	\$23,358.77	\$0.00	\$0.00	0.00%	
Solid Waste Disposal	\$36,320.64	\$10,978.83	\$30,460.75	\$3,292.40	\$36,506.65	2.52%	
Cemetery	\$18,061.86	\$17,938.22	\$29,549.46	\$31,474.98	\$31,381.20	2.17%	Follow up with MG process
Health	\$765.35	\$0.00	\$2,489.36	\$6,570.55	\$38,644.47	2.67%	ARPA funds used for half of PHN salary

Public Health Nurse	\$983.20	\$9.17	\$1,267.00	\$0.00	\$0.00	0.00%
Mental Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Council on Aging	\$16,236.25	\$10,502.57	\$20,806.71	\$6,595.86	\$17,208.40	1.19%
Veterans	\$34,497.17	\$9,980.39	\$16,703.77	\$18,874.55	\$16,768.00	1.16%
Outreach	\$1,463.63	\$4,087.80	\$24,435.89	\$15.90	\$32.60	0.00%
Library	\$9,644.53	\$36,517.54	\$60,869.34	\$44,606.03	\$16,600.97	1.15%
Park & Recreation	\$6,978.96	\$10,716.65	\$30,767.30	\$20,777.55	\$18,896.45	1.31%
Historical Commission	\$453.30	\$124.25	\$1,324.69	\$1,245.16	\$210.60	0.01%
Grave Markers & Flags	\$980.19	\$956.07	\$0.00	\$0.00	\$0.00	0.00%
Memorial Day	\$508.24	\$1,085.58	\$1,800.00	\$1,800.00	\$1,500.00	0.10%
Arts/Cultural Council est 7/1/14	\$3,631.67	\$1,650.00	\$50.00	\$0.00	\$0.00	0.00%
Town Debt-Principal	\$0.00	\$0.15	\$0.00	\$0.00	\$121,821.00	8.41%
Town Debt-Interest	\$559.87	\$645.75	\$0.00	\$0.69	\$129,089.19	8.92%
Retirement Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$57,926.00	4.00%
Workers Compensation	\$0.00	\$11,600.00	\$10,793.00	\$32,857.00	\$0.00	0.00%
Unemployment Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$161,788.00	11.17%
Life Insurance	\$38.60	\$0.00	\$145.15	\$289.60	\$712.35	0.05%
Health Insurance	\$16,068.11	\$220,915.22	\$459,560.86	\$380,950.31	\$344,429.21	23.79%
Medicare	\$390.91	\$11,681.39	\$0.00	\$0.00	\$5,195.96	0.36%
Liability Insurance	\$0.00	\$25,717.00	\$19,085.00	\$3,349.00	\$7,102.00	0.49%
Reserve Fund	\$16,162.50	\$12,918.85	\$126,618.69	\$108,164.88	\$57,939.72	4.00%
Animal Control	\$401.57	\$4,549.72	\$11,216.40	\$7,730.07	\$8,904.25	0.61%
<b>DEPARTMENTAL TOTAL</b>	<b>\$393,670.30</b>	<b>\$839,685.09</b>	<b>\$1,973,627.00</b>	<b>\$1,068,577.60</b>	<b>\$1,447,958.33</b>	
<b>SCHOOL TOTAL</b>	<b>\$123,493.29</b>	<b>\$3,129.14</b>	<b>\$165,710.14</b>	<b>\$206,588.90</b>	<b>\$213,291.56</b>	
<b>TOWN TOTAL</b>	<b>\$517,163.59</b>	<b>\$842,814.23</b>	<b>\$2,139,337.14</b>	<b>\$1,275,166.50</b>	<b>\$1,661,249.89</b>	