

Memorandum

To: Chairman Jesse Forcier and Members of the Dracut Board of Selectmen
Members of the Finance Committee

From: Ann M. Vandal, Interim Town Manager

Date: March 1, 2020

Re: FY21 Budget

Presented herewith is the Town Manager's Budget for Fiscal Year 2021 for the General Fund, Water Fund (Kenwood), Sewer Fund and other "Special Purpose Funds". The budget is one of the most important documents produced by the Town in any year. It, along with the Capital Improvement Plan prepared by the Capital Planning Committee, (presented under separate cover), sets the format, guidelines, and direction that will be pursued in the ensuing year by Town Boards, Committees and Staff in delivering services to the citizens of Dracut. The budget outlines the various programs, activities, and projects proposed to be undertaken in the upcoming year, which have been recommended by Department Heads, Assistant Town Manager/Finance Director and myself, and, in the case of the Capital Plan, the Capital Planning Committee, in the event funds are available.

In order to maintain services with minimal impact, over the year the administration evaluates the methods departments perform and deliver services, within the constraints of their budgets and implemented cost saving measures with, solar partnerships to reduce energy costs, streamline the permitting process, health insurance costs, continuously review and refinance debt in an effort to recognize savings and continue to market the Town in an effort to attract businesses.

We have made strategic sustainable investments in the Public Safety, Education and Public Works divisions of Town Government. However, it is imperative that we continue to focus on these areas and improve in other municipal departments that deserve our attention.

This budget represents a level services balanced budget with virtually no investments in various departments. We will recognize significant increases in the area of personnel fixed costs and required Net School Spending investments. It provides for approximately a 2.4% increase overall. Areas of concern that have absorbed most of the increase include: health insurance, stormwater, education, retirement, liability insurance, veteran's services, trash/recycling services, legal costs and contractual obligations. We continue to focus on economic development, grants and/or other funding sources, such as street lighting, road improvements, technology, etc.

Following is a more detailed discussion/presentation of activities, programs, and initiatives of the current (FY20/21) fiscal year:

BUILDING/INFRASTRUCTURE ACTIVITY

- We continue to see significant construction under way or completed throughout the community. Although there is activity in many residential, business and industrial sectors, the most significant and anticipated addition to Town is the introduction of various cannabis facilities.
- The reconstruction/repaving of several streets utilizing Chapter 90 Funds and Town General Funds;

Other undertakings in the following areas were started, continued or completed in FY20 by Town Departments, Committees and Staff, all within the context of a budget that recognized minimal increase for FY21.

- Hazardous waste day for residents;
- Continuation of full-scale sidewalk snow clearing program on priority streets utilizing two sidewalk plows for this purpose;
- Met and/or exceeded, state mandated Net School spending requirements for the Dracut Public Schools and the Greater Lowell Technical High School;
- Continue to see increased electronic payments/registrations for the Recreation Department;
- Continue to bill for interest on unpaid non-tax and non-utility municipal bills 45 days or more in arrears;
- Continue to offer the \$600 Senior Tax Rebate Program for up to 60 eligible participants;
- Continue to see high numbers of interments in Town cemeteries;
- Eliminated transfers to Equipment Stabilization Fund;
- Broke ground to build a new Fire Station located on Nashua Road;
- Experienced a slight increase in excise tax bills issued which correspondingly impacted revenue collections reflective of an improving economy;
- Continue to see increases in property and casualty insurance premiums, this trend will continue as we improve our buildings;
- Substantial completion of the Regional E-911 Dispatch Center that will be located in Tewksbury;
- Continued the expansion of the compost centers availability during the summer months;
- Launched a “Green Communities” initiative to retrofit several School and Town lighting systems;
- Commenced both the renovation of Veteran’s Park and the installation of two Turf Fields at the School Complex. These projects are a joint venture between the General Fund (25%) and Community Preservation Fund (75%).

- Continued outsourcing Sealer of Weights and Measures services with NMCOG;
- Continued to improve the Town's website;
- The Town Manager continues to visit Dracut businesses informing them of the opportunity for businesses to showcase their business on the Town's website;
- Successfully negotiated and ratified DPW, Fire and Administrative Personnel (SEIU) coalition bargaining agreements. In an effort to attract and retain personnel the administration committed to an equitable sustainable approach to its negotiations as it related to personnel, organizational structure, compensation other financial matters, operational impacts and other variables, including comparable communities, as they pertain to the particular unit.
- Continue to provide online permitting. Applicants, permit holders and the public are able to easily navigate the new system. Customer friendly features include:
 - Convenient access 24 hours a day, 7 days a week;
 - User-friendly online permit application process;
 - Information saving features allows you to start an application, save the information you have entered and finish the application at a later time;
 - Feature that automatically calculates fees that are owed;
 - Secure banking system allows payments online, no more check writing and looking for a stamp to mail payments;
 - Straight forward online process to request changes to permits, including amendments, transfers and terminations; and
 - Easy interface to ask Town of Dracut staff questions.
- Improved the Town's Bond Rating from AA- to AA with Standard and Poor's Rating Agency, Dracut is considered to have a strong economy; strong budget; liquidity and strong management policies with an overall stable outlook. In order to take advantage of historical low interest rates, the Town continues to analyze its debt and refinance when deemed appropriate;
- Along with the School, the Town installed an internal fiber network. This network integrated all outlying buildings with the Town Hall. The Town Hall will serve as the hub for all departments and infrastructure. It is a major step in our effort to automate various processes and improve communications amongst all departments.

The above cited undertakings and accomplishments demonstrate the progress the Town continues to strive for in improving and enhancing its service delivery despite the pressures of the economic conditions.

While Dracut does not have an extensive business and industrial segment (5.76% of its assessable base), through the support of the Board of Selectmen, the Administration is making focused, concentrated efforts to attract new businesses and offer support to our existing businesses. With our efforts, we have been successful with attracting various businesses such as retail, gas stations, restaurants and medical facilities.

The Town is committed to continuing to focus on economic development. Some of the steps we have taken include:

- Adoption of a unified Tax Rate benefiting business properties;
- Genesis has obtained their building permit and is expected to start construction of a 28,000 s.f. building, \$27M short term rehab facility sometime this coming summer;
- Assisted living on Bridge Street that will accommodate up to 160 residents is under construction, with occupancy expected this spring;
- Top Donut at 1895 Lakeview Ave is now open for business;
- Continued Trade Buildings construction on Chuck Drive;
- Continue with the incentive program that will recruit the help of current businesses to attract new large businesses and employers.
 - TIF's, MOBD, SBA, MVEDC, Chamber of Commerce - Promoting them, creating awareness;
 - Public recognition and promotion by the Town of Dracut;
- Continue to provide the Streamlined Permitting Program (43D) through a grant from the Northern Middlesex Council of Governments – District Local Technical Assistance (DLTA);
- Connecting with UMASS Lowell and Middlesex Community College;
 - Efforts continue to attract businesses and employers that work with UMass Lowell and Middlesex;
 - We re-established our commitment to UMASS Lowell and Middlesex and working with the Chancellor and President of MCC, so they know Dracut wants to be part of the evolution of progress at the University and MCC;
 - We continuously communicate with UMASS Lowell and MCC to consider establishing a greater presence in Dracut.
- Continued use of the Massachusetts Receivership Program that aggressively addresses ignored, abandoned and dilapidated commercial and residential properties imposing fines up to \$500/day;
- We continue to share Dracut's vision and commitment to businesses through local radio, local press and any media source that is interested in knowing that Dracut is – Taking Care of Business!; and
- Built on social media resources with Town Departments that will assist in communicating with the residents and business owners. Will continue to enhance the program.

ELECTRIC/NATURAL GAS ENERGY CONSUMPTION

Energy consumption continues to be a large expense center for the Town.

The Town of Dracut has taken the initiative to be included with the Northern Middlesex Council of Governments for municipal aggregation on a regional level. The Program allows for all residents and businesses to purchase their electricity, at a savings, through a third party supplier; residents have realized approximately \$150K in savings.

We continue to purchase electricity under a bulk procurement contract for all buildings (municipal and school) as well as street and traffic lights. We continue to research and act on energy saving opportunities.

We have purchased all streetlights from National Grid and replaced with LED bulbs and fixtures. Ownership alone will have immediate savings which will offset the costs associated with the retrofit. It is expected that the buyback will be approximately 3 years.

FREE CASH

The ability to have a free cash balance in the second half of the 1990's and early 2000's years benefited the Town as it was able to not only carry out projects but also balance its budget. While necessary at the time, this latter step was not necessarily prudent financially. The table below sets forth a history of the Town's Free Cash position:

YEAR	CERTIFIED FREE CASH
1992	\$ (1,067,432)
1993	(909,765)
1994	90,692
1995	1,752,319
1996	2,998,954
1997	2,286,365
1998	2,358,849
1999	1,664,389
2000	1,215,879
2001	3,703,662
2002	2,292,936
2003	1,377,570
2004	363,751
2005	623,627
2006	1,761,861
2007	1,998,316
2008	2,473,822
2009	1,499,903
2010	1,345,518
2011	1,390,469
2012	1,646,835
2013	821,001
2014	2,444,613
2015	3,552,721
2016	5,839,395
2017	5,563,620
2018	6,477,970
2019	8,509,082

This ability to maintain a free cash balance benefits the Town in the following ways:

- Added interest earnings/revenues to support municipal services and programs;
- Avoidance of temporary borrowing costs for cash flow variances;
- Positive impact on the Town's Bond Rating;

- Use for one-time programs or projects;
- Direct support of projects and activities with free cash; between FY1997 and FY2019 the Town has appropriated \$13.4 million dollars (an average of slightly more than \$660K per year) for the following uses:

General Budget/Tax Relief*	\$ 8,160.550
Bridges, Streets, Highways	275,000
School Department	2,255,283
Veteran's Park	400,000
Technology	710,000
Fire Department	1,500,000
Police Department	595,193
Conservation Land	140,000
General Government	200,000
Public Works Department	620,000
Employee Benefits	1,000,000
Storm Water Control	200,000
Master Plan (2018)	25,000
Fire Engine	300,000
Storm Water Equipment	350,000
COA Roof/HVAC	<u>350,000</u>
Total	\$17,081,026

*Includes snow removal deficit

While there is no hard and fast rule, a general guideline and goal of management is to maintain a free cash balance as a “cushion” against unexpected emergencies and unforeseen conditions. It is also a policy that one-time revenues fall to the bottom line (free cash) rather than be worked into the general budget.

At this point, it is unclear whether it will be necessary to transfer free cash to absorb any snow and ice deficit for FY20.

PROPOSED BUDGET

The Municipal Charter Article 6 provides that the Town Manager, at least four months before the start of the fiscal year (i.e. March 1), should submit a complete budget to the Finance Committee. The Charter further provides that, “the budget adopted by the School Committee shall be submitted to the Town Manager in sufficient time to enable him to prepare the total Town budget....”. Because of the enactment at the state level of the Education Reform Act, providing for the annual establishment of Net Minimum School Spending for each city and town, budgets for the local schools and the Greater Lowell Technical High School are in large part set by those funding formulas.

School funding is a function of two factors; direct school support, (Net School Spending) and qualifying indirect costs. A minimum local contribution is required and along with State Aid meets or exceeds the State prescribed minimum. This minimum is exclusive of expenditures for school transportation, community services and fixed assets for which a separate appropriation is made i.e. modular classrooms or building renovations or additions.

It has been the practice to budget for snow and ice control activities at or near the ten year average for expenditures. However, the cost increases associated with this service; along with the severity of recent seasons, and the lack of discretionary budget resources has resulted in the inability to continue this practice. Only minimal increases, if any, are able to be made to the snow account and thus the FY21 budget is level funded.

With the above comments as a frame of reference, the proposed budget for FY21 is in the preliminary amount of \$82.2 million, as opposed to \$80.2 million for FY20. It is a spending plan that estimates the cost of fixed and known contractual obligations and utility costs, provides some funding increase to municipal accounts and the Dracut Public Schools and will be able to meet education funding requirements once final Net School Spending figures are developed for the Dracut Public Schools, Greater Lowell Vocational Technical High School and Essex Agricultural Technical High School.

Some of the major factors comprising the budget are more particularly discussed below:

New Growth Revenues: Economic conditions in the Town and region have shown some improvement, new construction which is the principal part of new growth revenues allowed under Proposition 2 ½ and thus an estimate of revenues comparable to prior years was made.

New Revenue Sources: The FY21 budget does anticipate minimal additional revenues, primarily in the area of motor vehicle excise. Motor vehicle excise is a difficult revenue to predict, given the fact that new car buying is dependent on the economy. We have historically taken a conservative approach and continue to do so.

Structural Deficit: Consistent goals and objectives are to annually present a budget that does not contain a deficit or a structural deficit. This is a term that describes the reliance on the use of one-time or non-recurring revenues i.e. free cash or other savings to balance the budget other than their use for one-time recurring undertakings.

The FY21 budget is being submitted as a balanced budget without proposing free cash usage for general budget relief.

Employee Benefits: The three principal and perhaps most important employee benefits the Town provides are a retirement plan through the Middlesex County Retirement System and group health benefits, life and dental insurance program and the Medicare Matching Program. All are contributory programs. For FY21, the Town's assessment for County Retirement is increasing approximately 6.4% .

At the same time, though, headway is being made on reducing the Town's unfunded accrued liability, which must be eliminated by 2038. In January 2018, this liability stood at \$65.6M. During FY12, the State enacted legislation to extend the liability payment deadline from FY35 to FY38 as assistance to municipal budgets in those recessionary times.

We have entered into an agreement with the Public Employee Committee to transfer all subscribers to the Massachusetts Interlocal Insurance Association (MIIA). At the time these comments have been written, we are budgeting for approximately a 3.2% increase over the estimated FY20 level of expenditures.

Municipalities in Massachusetts do not participate in the Federal Social Security System. However, since 1986 all new employees are required to enroll in the Medicare system which requires an employer match of 1.45%. This cost center has been increasing each year as new employees join the Town. At the same time though, this should benefit the Town in the long run, the acceptance of M.G.L. Ch. 35, Section 19 requires Medicare eligible employees to join that system upon eligibility thus lessening costs on the Town program.

As has been discussed in the past, it is important that the Town continue funding the so-called "Other Post-Employment Benefits (OPEB)". On June 30, 2019, the Town's OPEB actuarial account liability (the cost of retired employees' health insurance) stood at \$146 million. Steps toward reducing this obligation need to be advanced in the coming years and a small start has been made leaving approximately \$675K in the account. This account is also used to pay for the valuations that need to be completed every two years. Unfortunately due to the implementation of the Storm Water Program we were forced to discontinue this process. It is imperative that the

Town continue to fund this liability and therefore it is recommended that we consider transferring the commitment from Free Cash.

While the General Fund is the principal operating entity of the Town, it is not the only one. In the Other Funds section of the budget are several important cost centers and four in particular.

First, the Sewer Fund is an enterprise activity that is proposed to fund all sewer system related costs, including routine operating expenses, small sewer expansion projects, and debt service associated with larger projects. The separate Sewer Fund budget message in the Other Funds section of this document outlines further comments on the fiscal strengths of the Fund.

Second, the Stabilization Fund, which functions as an equipment replacement fund for major equipment purchases of the Public Works and Fire Departments. This procedure is demonstrating its full value, as it is able to fund needed equipment purchases without borrowing. Thus, these pieces of equipment can be replaced when necessary without having to compete for debt capacity with other needed capital undertakings. Within the Stabilization Fund is a second account reserving funds to mitigate the debt service impact of the Town Hall which began in FY15. We now have a Technology Stabilization fund which will be used to fund technology purchases/upgrades for both General Government Departments and the Dracut Public Schools.

Third, the Kenwood Water Fund, through which water service is provided to approximately 1,800 customers in the east part of Town. This water system is a distribution system with no independent source of supply – thus it is dependent on the purchase of water from adjacent utilities; the cities of Lowell and Methuen. With a relatively small customer base over which to apply costs, supplier water price increases can impact local rates. Ultimately the “retained earnings”, which is essentially “free cash” should hold stable at approximately \$1M, as you will see, we are approaching a deficit. Furthermore, we have taken the step of assessing the condition of the infrastructure and are awaiting the results. The final product will be the development of a capital plan schedule and funding requirements to replace the aging system. Unfortunately an increase of approximately 5%, was necessary to sustain costs, further it may be necessary to again raise rates to provide the funds necessary for maintenance/replacement and/or other capital improvements to the system. The rate structure will continue to be analyzed and adjustments will be made as necessary to sustain the Fund. The General Fund is not in the position to subsidize this Fund and therefore careful analysis of future revenues and expenditures will continue to evolve.

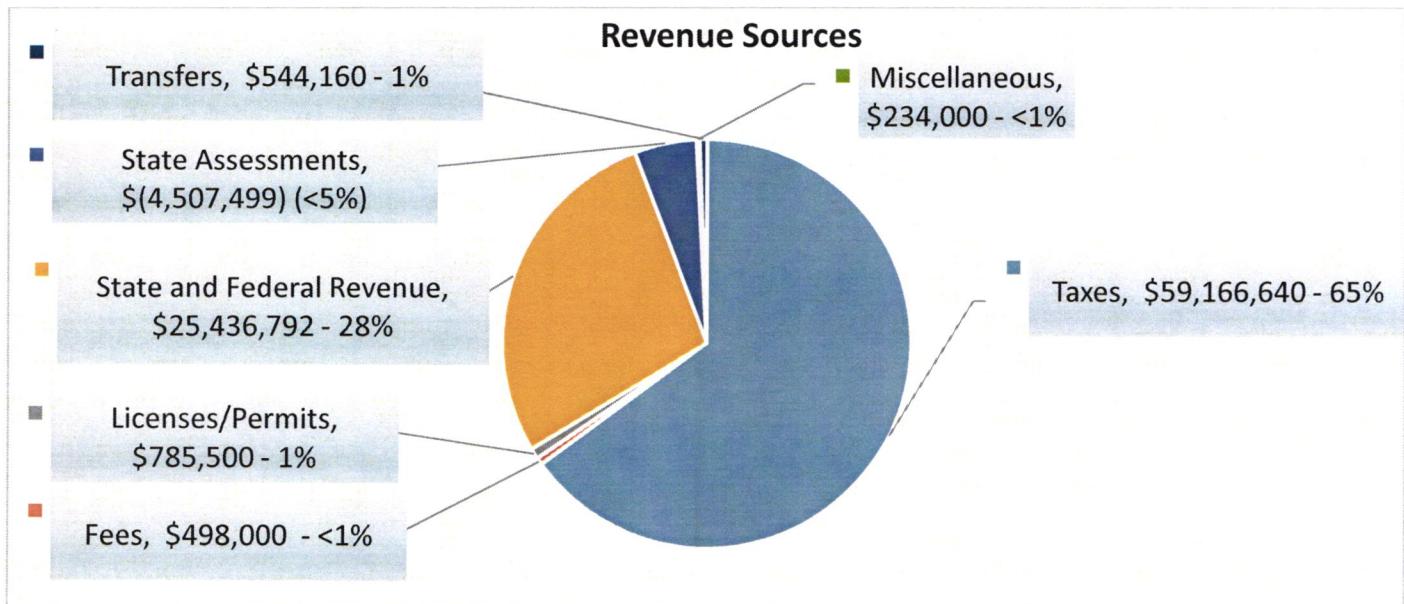
Fourth, the Storm Water Fund, through which all storm water activities will be run. Established in 2018, the Town hired a Storm Water Manager and a Foreman to implement and administer the program. This is a mandated program that requires communities to manage and treat rain water, snow melt and other events that flow over the ground and into storm drains, streams, rivers, ponds and wetlands. We are required to adhere to and implement what is known as “the new storm water MS4 permit”. Some changes that could prove to be costly include additional storm water sampling and testing, robust catch basin cleaning program, additional street sweeping, more stringent IDDE program requirements and investment in capital equipment and management.

PROPOSED REVENUE BUDGET

There are two major components to this budget or any budget – revenues and expenditures.

Revenues and transfers for FY21 are preliminarily expected to increase by 2.4% to the sum of \$82.2M, is expected to be available for expenditure, subject to final adjustments in State Aid as discussed herein.

The revenue portion of the budget is comprised of four sources, which for FY21 can be broken down as follows based upon preliminary non-final estimates:



Taxes (property)	\$59,166,640
State Aid (Net of Assessments)	20,929,293
Local Receipts	1,517,500
Fund Transfers	<u>544,160</u>
	\$82,157,593

With all of the above comments as background, the following is a brief summary of some major items contained in the budget proposals in addition to those already described:

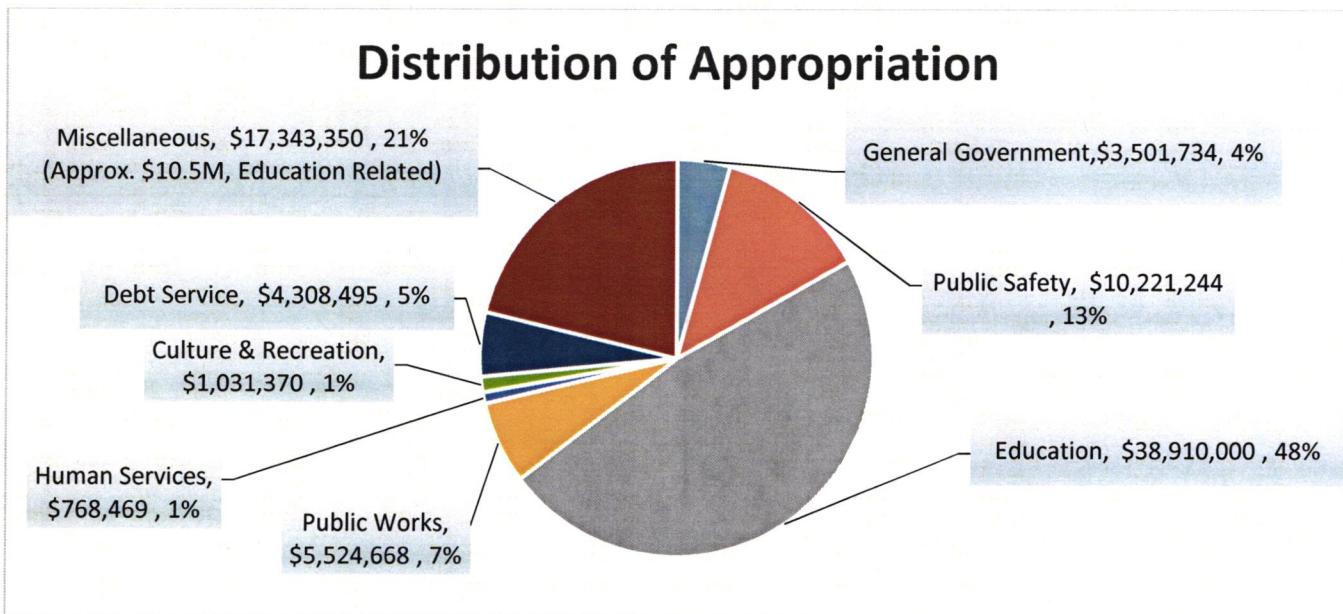
REVENUES

- Modest growth in the Town's assessable base representing an estimated \$600,000 in new growth taxes; this is an area that has exceeded our expectations in recent years and therefore we are beginning to ramp up this estimate but we are still acting conservatively;
- Slight increase of the FY19 actual excise tax revenues; another area that has exceeded our expectations, but as we have experienced in the past, we cautiously estimate this line;
- Staying within the constraints of Proposition 2 ½ by estimating a 2.5% increase on the FY20 Levy Limit;
- Continuance of the accounting change which implemented enterprise accounting and reimbursement to the General Fund for its costs associated with supporting utility operations;
- An estimate of "Debt Exclusion" and "Special Assessment" revenues as an offset to corresponding estimated expenditures contained in the Debt Account;
- Increased interest earnings and level Medicaid reimbursement revenues;
- Continued transfers from the Wetland Protection, Offset Funds, Sewer and Water Funds;
- Transfer from Town Hall Reserve to offset the debt costs associated with the debt instruments;

- State Aid estimates based on the Governor's version; pending final enactment of a State budget;
- We have refrained from including any revenues expected from the immersion of Cannabis businesses planned. We are cautiously optimistic but would prefer to wait on their inclusion in the budget. When we do receive revenues from the sector, they will fall to free cash for FY21. The 3% tax that the Town voted in has a sunset clause which makes it difficult to include in the general fund budget for any recurring expenses.

EXPENDITURES

Due to increases in fixed costs and Net School Spending requirements, it was necessary to scrutinize each and every account. In doing so all departments were requested to reduce their original request by 10%, some departments simply were not able to reduce without sacrificing important services and therefore some departments may have absorbed more of a cut than others. We are fortunate to have very cooperative and responsible Department Heads, each and every one of them made every effort to assist in closing our deficit. This does present some challenges with respect to continuing to increase complements in the Public Safety Divisions, refraining from filling vacant positions (Public Works), improving technology, enhancing existing programs and implementing new programs.



- A 6.8% increase in pension costs; 8.5% increase in Social Security;
- A projected 3.2% increase for health insurance costs;
- Significant increase in our Net School Spending Requirement. The Town will recognize a \$1.8M increase in this category, receiving only 50% of that increase in Chapter 70 funding, typically the Town receives a comparable increase in its state funding to absorb the increase. This practice is a result of the recent update to the NSS formula endorsed by the Governor and will continue for the foreseeable future.

- Estimated increase for Greater Lowell Technical High School assessment.
- Funding for a Procurement Agent.
- Reduction in obligation for property re-assessment, which is expected to wrap up during FY21.
- Increase in Police Dispatch Services due to the transition to Regional Dispatch. It is expected that the Town will receive additional grant funding to offset most of these costs for approximately 3 years, but we have not received official approval of the grant and therefore it is included in the budget.
- Reduction in Emergency Management due to a change in our community notification system.
- Increase in Animal Control due to the implementation of dead animal disposal methods.
- Reduction to several Public Works budgets in the areas of salary, fuel and other areas.
- 6% increase in solid waste funding. Due to a significant increase in the costs to dispose recycling.
- Reduction in Library funding, some expenses reduced will be absorbed via the State Aid pass-thru for Public Libraries.
- 25% increase in legal costs, level of expenditures somewhat volatile.
- Reduction in our debt obligation, offset by a reduction in our State Aid from the School Building Authority for the Englesby Intermediate project reimbursement.
- Increase in buyback obligation due to several retirements.
- 12.8% increase in Election and Registrations due to Presidential Election.
- Discontinuance of contributions to the Stabilization Fund for implementation of equipment replacement schedules for Fire and Public Safety, with a slight increase in the Fire Department transfer;
- Continuation of expanded days for the leaf/brush/compost center;
- Continuation of the Chapter 90 road paving program;
- Continued funding to sponsor Town Assessment Data on the Internet at: www.visionappraisal.com; The Town will be completing a revaluation over the next three years, the cost of which has increased the Assessor's budget and will continue to do so for the next three fiscal years;
- Funding for a full-time Building and Grounds Coordinator for all Town Buildings, excluding the School;
- Funding to maintain the Senior Tax Rebate Program to serve 60 participants;
- Continuation of additional outreach services at the Council on Aging;
- Level funding in the snow removal account;

- Annual funding for the Reverse 911 System;
- Maintain funding in the Historical Account for continuing expanded use of Harmony Hall;
- Continuation of cost sharing with the School Department of a resource officer at Dracut High School;
- Funding in the Trash Account reflecting the estimated increase due to re-negotiation of our trash collection contract;
- Funding to continue online recreation registrations;
- Funding for online building permit portal;
- Continuation of CDL license testing requirements;
- Funding for negotiated buy-backs for retiring municipal employees;
- Continuation of services at the Council on Aging, including the expanded SHINE Program, Veteran's Breakfasts, File of Life Program and Legacies Program;
- Continuation of Sealer of Weights and Measures Services under contract with NMCOG;
- Continuation of Mosquito Control Program;

Stabilization Fund (from Equipment Reserves):

- Maintenance of Equipment Reserve Schedules;

Kenwood Water Fund:

- Continuation of permanent debt payment schedules for the Water Meter Replacement Program;

Capital Improvement Fund:

- Projects if voted by the Capital Planning Committee which were in preparation as these comments are written;

Sewer Fund:

- Decreased appropriations due to reduction in debt obligations;
- Continue Inflow and Infiltrations (I&I) corrective work and inspection repair program via a camera viewing program;
- The shifting from new construction to replacement/maintenance;

Public Works Capital Projects (Chapter 90 and Special Grants) Fund:

- Repaving of additional streets;
- Continuation of sidewalk replacement/installation;

Community Preservation Fund:

- Extensive design/planning of affordable housing and recreation initiatives;
- Continued negotiations for the acquisition of various properties;

Storm Water Fund:

- Storm water management program.

The Town General Fund budget is often viewed only in terms of the amount of funds devoted or allocated to a particular activity or service. No service or activity, however, including utility enterprises should be viewed in a vacuum in terms of the budget. If Town Departments were independent entities, i.e. separate subsidiaries, each would incur significantly increased costs for services provided in support of their activities, but funded elsewhere in the budget document. For example, such costs would include general administration, revenue collection, accounting and financial services, insurance and debt services. All of these support activities represent necessary expenditures in support of the operating or direct service departments of the Town.

BUDGETARY HISTORY

Annually during the presentation and deliberation of the budget, conjecture and comparisons are sought as to whether one service, function or department is receiving an allocation of resources greater or lesser than another. As noted above, there is an inter-relationship between budgetary categories. Because the twin constraints of Proposition 2 ½ and level State Aid received each year, the operating budget in turn is constrained. Therefore, what is available must out of necessity meet the required expenditures.

BUDGET FORMAT

To begin with, the General Fund is presented following the UMAS suggested uniform accounting system for municipalities (both revenues and expenditures). The document also presents proposed budgets for a number of special purpose funds (Other Funds). In this manner, it is believed the document constitutes a complete financial tool against which all Town services, programs, and activities can be considered.

The following table provides a description of various sections included in this document and should be used as a guide:

SECTION	DESCRIPTION
A	Town Manager's Budget Message
B	Summary of Budget
C	General Fund Revenues
D	General Fund Budgets
E	Other Funds(Trust/Special Revenue)
F	Equipment Replacement Schedule
G	Community Preservation Fund/Enterprise Funds
H	Debt Schedules
I	Organizational Charts

Additionally, within applicable budgetary accounts are features, which, it is hoped, will aid the user in understanding the document. There are:

MEASURES OF ACTIVITY

Measures of activity are a three-year statistical summary of activities carried out in various departments.

BUDGET COMMENTS

Additional written comments are presented in many budgets as further detailed explanation of activities or proposals applicable to a particular budgetary account.

ADDITIONAL BUDGET MESSAGES

Besides this overall budget message, briefer budget messages are presented to introduce and explain the particular Special Funds and their purpose.

BUDGET PROCEDURE

This budget is the result of, and represents, the efforts of a large number of individuals. The budget process began in November with the distribution of Departmental Request Forms to each Department. In December, the departmental requests were submitted to my Office, where review took place representing preparation of this document. During the review process, many departmental requests were cut, not because they lacked merit or were without justification, but because available funds did not allow their inclusion.

Once the budget is submitted to the Board of Selectmen and Finance Committee, the budget process does not end. It is anticipated that both bodies will spend many hours in reviewing this document and evaluating requests prior to formulating recommendations for Town Meeting. During the course of this review, revenue or expenditure items may be considered for increase or decrease with the only limitations being that revenue estimates be realistically achievable and equal or exceed anticipated expenditures, and the constraints of Proposition 2 ½ not be exceeded, unless the community chooses to override this tax limitation law, for general needs or to exclude a particular debt instrument.

CONCLUSION

The Budget proposed for FY21, reflective of Charter requirements is a balanced budget that includes all Town agencies, includes information on expenditures and revenues and summarizes the Town's debt position. As noted though, changes are expected to occur between presentation and adoption based upon action by the Legislature on the final State Budget.

The ultimate determination of the level of services to be provided rests with the Town Meeting and citizens of Dracut. Through this document, information is presented to assist in reaching that determination. The Town Manager and Department Heads are ready and available to assist in this process and to implement the adopted budget with expedience and efficiency.

Thank you.

TOWN OF DRACUT
FY21 General Fund Budget
Table of Contents

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FY2021 Budget Summary

Account Number	Dept. #	Dept. Name	Category	Description	Budgeted FY19	Expended FY19	Budgeted FY20	Town Meeting Approved	Expended Thru 12/31/19	Dept. Request FY2021	Manager Recommended FY2021	% Change FY20 vs. FY21
01-114-5120-C	114	Town Moderator	Personal Services	Moderator Part Time Payroll	\$ 550	\$ 550	\$ 550	\$ 550	\$ 275	\$ 550	\$ 550	0.0%
					\$ 550	\$ 550	\$ 550	\$ 550	\$ 275	\$ 550	\$ 550	0.0%
01-122-5110-C	122	Selectmen	Personal Services	Selectmen Payroll	\$ 61,500	\$ 57,694	\$ 61,500	\$ 61,500	\$ 34,194	\$ 62,500	\$ 62,500	1.6%
01-122-5120-C	122	Selectmen	Personal Services	Selectmen Part Time Payroll	\$ 10,000	\$ 10,518	\$ 10,000	\$ 10,000	\$ 5,833	\$ 10,000	\$ 5,000	-50.0%
01-122-5140-C	122	Selectmen	Personal Services	Selectmen Longevity	\$ 975	\$ 975	\$ 975	\$ 975	\$ 1,050	\$ 1,050	\$ 1,050	7.7%
01-122-5241-C	122	Selectmen	Purchase of services	Selectmen Service Contracts	\$ 700	\$ 250	\$ 700	\$ 700	\$ -	\$ 700	\$ 700	0.0%
01-122-5301-C	122	Selectmen	Professional and Technical	Selectmen Advertising	\$ 500	\$ 478	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-122-5312-C	122	Selectmen	Professional and Technical	Selectmen - Other Professional Fee	\$ 2,000	\$ 476	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.0%
01-122-5420-C	122	Selectmen	Supplies	Selectmen Office Supplies	\$ 1,000	\$ 173	\$ 1,000	\$ 1,000	\$ 325	\$ 1,000	\$ 1,000	0.0%
01-122-5423-C	122	Selectmen	Supplies	Selectmen Duplicating Supplies	\$ 450	\$ 340	\$ 450	\$ 450	\$ 428	\$ 450	\$ 450	0.0%
01-122-5490-C	122	Selectmen	Supplies	Selectmen Meeting Expense	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-122-5730-C	122	Selectmen	Other Charges and Expenses	Selectmen Dues & Publications	\$ 13,625	\$ 13,539	\$ 14,035	\$ 14,035	\$ 13,864	\$ 14,035	\$ 14,035	0.0%
					\$ 90,750	\$ 84,493	\$ 91,160	\$ 91,160	\$ 55,694	\$ 92,235	\$ 87,235	-4.3%
01-123-5110-C	123	Town Manager	Personal Services	Town Manager Payroll	\$ 231,845	\$ 245,983	\$ 255,610	\$ 255,610	\$ 158,991	\$ 245,611	\$ 250,000	-2.2%
01-123-5120-C	123	Town Manager	Personal Services	Town Manager Part Time Pay Roll	\$ 6,000	\$ 10,121	\$ 10,000	\$ 10,000	\$ 6,089	\$ 5,000	\$ 5,000	-50.0%
01-123-5240-C	123	Town Manager	Purchase of services	Town Manager Auto Repairs & Mainte	\$ 17,500	\$ 4,848	\$ 5,000	\$ 5,000	\$ 529	\$ 5,000	\$ 1,000	-80.0%
01-123-5241-C	123	Town Manager	Purchase of services	Town Manager Service Contracts	\$ 180,000	\$ 137,337	\$ 20,000	\$ 20,000	\$ 40,087	\$ 20,000	\$ 20,000	0.0%
01-123-5272-C	123	Town Manager	Purchase of services	Town Manager Radio Rental & Maint	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%
01-123-5301-C	123	Town Manager	Professional and Technical	Town Manager Advertising	\$ 1,200	\$ 1,604	\$ 1,200	\$ 1,200	\$ 1,216	\$ 1,200	\$ 1,200	0.0%
01-123-5340-C	123	Town Manager	Professional and Technical	Town Manager Telephone	\$ 1,000	\$ 2,230	\$ 1,000	\$ 1,000	\$ 303	\$ 1,000	\$ 1,000	0.0%
01-123-5342-C	123	Town Manager	Professional and Technical	Town Manager Printing & Binding	\$ 1,200	\$ 145	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	0.0%
01-123-5420-C	123	Town Manager	Supplies	Town Manager Office Supplies	\$ 1,200	\$ 237	\$ 2,000	\$ 2,000	\$ 245	\$ 2,000	\$ 2,000	0.0%
01-123-5490-C	123	Town Manager	Supplies	Town Manager Meeting Expense	\$ 750	\$ 285	\$ 1,500	\$ 1,500	\$ 64	\$ 1,500	\$ 1,500	0.0%
01-123-5710-C	123	Town Manager	Other Charges and Expenses	Town Manager In-State Travel	\$ 1,500	\$ 549	\$ 1,500	\$ 1,500	\$ 595	\$ 1,500	\$ 1,500	0.0%
01-123-5730-C	123	Town Manager	Other Charges and Expenses	Town Manager Dues & Publications	\$ 2,400	\$ 2,132	\$ 2,000	\$ 2,000	\$ 461	\$ 2,000	\$ 2,000	0.0%
01-123-5797-C	123	Town Manager	Other Charges and Expenses	Miscellaneous Expenses	\$ 1,000	\$ 3,991	\$ 1,500	\$ 1,500	\$ 816	\$ 1,500	\$ 1,500	0.0%
					\$ 445,795	\$ 409,462	\$ 302,710	\$ 302,710	\$ 209,396	\$ 287,711	\$ 288,100	-4.8%
01-131-5120-C	131	Finance Committee	Personal Services	Finance Committee Part Time Payroll	\$ 1,500	\$ 943	\$ 1,500	\$ 1,500	\$ 157	\$ 1,500	\$ 1,500	0.0%
01-131-5270-C	131	Finance Committee	Purchase of services	Finance Committee Property Rental	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	0.0%
01-131-5301-C	131	Finance Committee	Professional and Technical	Finance Committee Advertising	\$ 400	\$ 70	\$ 400	\$ 400	\$ -	\$ 400	\$ 400	0.0%
01-131-5420-C	131	Finance Committee	Supplies	Finance Committee Office Supplies	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.0%
01-131-5730-C	131	Finance Committee	Other Charges and Expenses	Finance Committee Dues & Publicatio	\$ 350	\$ 345	\$ 350	\$ 350	\$ 345	\$ 350	\$ 350	0.0%
					\$ 2,800	\$ 1,358	\$ 2,800	\$ 2,800	\$ 502	\$ 2,800	\$ 2,800	0.0%
01-135-5110-C	135	Accountant	Personal Services	Accountant Payroll	\$ 124,721	\$ 121,162	\$ 113,950	\$ 113,950	\$ 66,402	\$ 118,537	\$ 175,000	53.6%
01-135-5140-C	135	Accountant	Personal Services	Accountant Longevity	\$ 1,125	\$ 1,125	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

FY2021 Budget Summary

Account Number	Dept. #	Dept. Name	Category	Description	Budgeted FY19	Expended FY19	Budgeted FY20	Town Meeting Approved	Expended Thru 12/31/19	Dept. Request FY2021	Manager Recommended FY2021	% Change FY20 vs. FY21
01-135-5241-0135		Accountant	Purchase of services	Accountant Service Contract	\$ 27,570	\$ 27,959	\$ 27,570	\$ 27,570	\$ 28,052	\$ 27,570	\$ 27,570	0.0%
01-135-5302-0135		Accountant	Professional and Technical	Accountant Auditing	\$ 46,750	\$ 50,250	\$ 46,750	\$ 46,750	\$ 48,500	\$ 46,750	\$ 46,750	0.0%
01-135-5306-0135		Accountant	Professional and Technical	Accountant Employee Training	\$ 575	\$ -	\$ 575	\$ 575	\$ -	\$ 575	\$ 575	0.0%
01-135-5342-0135		Accountant	Professional and Technical	Accountant Printing & Binding	\$ 1,700	\$ 521	\$ 1,700	\$ 1,700	\$ 1,536	\$ 1,700	\$ 1,700	0.0%
01-135-5420-0135		Accountant	Supplies	Accountant Office Supplies	\$ 1,500	\$ 1,099	\$ 1,500	\$ 1,500	\$ 500	\$ 1,500	\$ 1,500	0.0%
01-135-5710-0135		Accountant	Other Charges and Expenses	Accountant In-State Travel	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 250	-50.0%
01-135-5712-0135		Accountant	Other Charges and Expenses	Mileage Reimbursement	\$ 125	\$ -	\$ 125	\$ 125	\$ -	\$ 125	\$ 50	-60.0%
01-135-5730-0135		Accountant	Other Charges and Expenses	Accountant Dues & Publications	\$ 130	\$ 115	\$ 130	\$ 130	\$ 115	\$ 130	\$ 130	0.0%
					\$ 204,696	\$ 202,231	\$ 192,800	\$ 192,800	\$ 145,105	\$ 197,387	\$ 253,525	31.5%
01-141-5110-0141		Assessors	Personal Services	Assessors Payroll	\$ 162,800	\$ 159,617	\$ 171,476	\$ 171,476	\$ 94,500	\$ 179,125	\$ 179,125	4.5%
01-141-5120-0141		Assessors	Personal Services	Assessors Part Time Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-141-5140-0141		Assessors	Personal Services	Assessors Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-141-5241-0141		Assessors	Purchase of services	Assessors Service Contract	\$ 7,840	\$ 10,661	\$ 7,840	\$ 7,840	\$ 7,972	\$ 8,696	\$ 8,696	10.9%
01-141-5299-0141		Assessors	Purchase of services	Assessors Other Purchased Services	\$ 25,750	\$ 25,750	\$ 3,250	\$ 3,250	\$ 3,979	\$ 5,141	\$ 5,141	58.2%
01-141-5301-0141		Assessors	Professional and Technical	Assessors Advertising	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-141-5306-0141		Assessors	Professional and Technical	Assessors Training	\$ 1,100	\$ 1,125	\$ 500	\$ 500	\$ 170	\$ 500	\$ 500	0.0%
01-141-5316-0141		Assessors	Professional and Technical	Assessors Appraisals Studies & Sur	\$ 58,000	\$ 72,971	\$ 190,000	\$ 190,000	\$ 189,000	\$ 90,500	\$ 90,500	-52.4%
01-141-5342-0141		Assessors	Professional and Technical	Assessors Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-141-5420-0141		Assessors	Supplies	Assessors Office Supplies	\$ 1,500	\$ 1,415	\$ 1,500	\$ 1,500	\$ 1,990	\$ 3,000	\$ 3,000	100.0%
01-141-5710-0141		Assessors	Other Charges and Expenses	Assessors In-State Travel	\$ 200	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-141-5712-0141		Assessors	Other Charges and Expenses	Assessors Mileage Reimbursement	\$ 2,000	\$ 1,884	\$ 2,000	\$ 2,000	\$ 1,532	\$ 4,800	\$ 4,800	140.0%
01-141-5730-0141		Assessors	Other Charges and Expenses	Assessors Dues & Publications	\$ 500	\$ 480	\$ 500	\$ 500	\$ 150	\$ 500	\$ 500	0.0%
					\$ 259,690	\$ 274,063	\$ 377,066	\$ 377,066	\$ 299,293	\$ 292,262	\$ 292,262	-22.5%
01-145-5110-0145		Treasurer /Finar	Personal Services	Treas/Fin Dir Payroll	\$ 266,723	\$ 278,757	\$ 271,372	\$ 271,372	\$ 171,895	\$ 303,472	\$ 303,472	11.8%
01-145-5140-0145		Treasurer /Finar	Personal Services	Treas/Fin Dir Longevity	\$ 975	\$ 975	\$ 975	\$ 975	\$ 1,050	\$ 1,050	\$ 1,050	7.7%
01-145-5241-0145		Treasurer /Finar	Purchase of services	Treas/Fin Dir Service Contracts	\$ 42,471	\$ 52,533	\$ 45,000	\$ 45,000	\$ 52,872	\$ 50,000	\$ 52,000	15.6%
01-145-5306-0145		Treasurer /Finar	Professional and Technical	Treas/Fin Dir Employee Training	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	-100.0%
01-145-5310-0145		Treasurer /Finar	Professional and Technical	Treas/Fin Dir Bank Service Charges	\$ 3,000	\$ 4,639	\$ 3,000	\$ 3,000	\$ 705	\$ 3,000	\$ 3,000	0.0%
01-145-5311-0145		Treasurer /Finar	Professional and Technical	Treas/Fin Dir Tax Foreclosure Fee	\$ 2,000	\$ (534)	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.0%
01-145-5420-0145		Treasurer /Finar	Supplies	Treas/Fin Dir Office Supplies	\$ 3,000	\$ 3,730	\$ 3,000	\$ 3,000	\$ 2,757	\$ 3,000	\$ 3,000	0.0%
01-145-5710-0145		Treasurer /Finar	Other Charges and Expenses	Treas/Fin Dir In-State Travel	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 15	\$ 1,500	\$ 1,500	0.0%
01-145-5712-0145		Treasurer /Finar	Other Charges and Expenses	Treas/Fin Dir Milage Reimbursement	\$ 700	\$ 384	\$ 700	\$ 700	\$ 73	\$ 700	\$ 700	0.0%
01-145-5730-0145		Treasurer /Finar	Other Charges and Expenses	Treas/Fin Dir Dues & Publications	\$ 500	\$ 1,286	\$ 500	\$ 500	\$ 830	\$ 700	\$ 500	0.0%
					\$ 321,369	\$ 341,770	\$ 328,547	\$ 328,547	\$ 230,197	\$ 365,922	\$ 367,222	11.8%
01-146-5110-0146		Tax Collector	Personal Services	Tax Collector Payroll	\$ 146,601	\$ 143,934	\$ 148,549	\$ 148,549	\$ 83,600	\$ 153,026	\$ 153,026	3.0%

FY2021 Budget Summary

Account Number	Dept. #	Dept. Name	Category	Description	Budgeted FY19	Expended FY19	Budgeted FY20	Town Meeting Approved	Expended Thru 12/31/19	Dept. Request FY2021	Manager Recommended FY2021	% Change FY20 vs. FY21
01-146-5120-C 146		Tax Collector	Personal Services	Tax Collector Part Time Payroll	\$ 1,850	\$ -	\$ 1,850	\$ 1,850	\$ -	\$ 1,850	\$ 1,850	0.0%
01-146-5140-C 146		Tax Collector	Personal Services	Tax Collector Longevity	\$ 875	\$ 1,650	\$ 1,650	\$ 1,650	\$ 950	\$ 950	\$ 950	-42.4%
01-146-5241-C 146		Tax Collector	Purchase of services	Tax Collector Service Contracts	\$ 45,500	\$ 47,314	\$ 45,500	\$ 45,500	\$ 45,500	\$ 47,500	\$ 45,500	0.0%
01-146-5306-C 146		Tax Collector	Professional and Technical	Tax Collector Employee Training	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 250	-50.0%
01-146-5315-C 146		Tax Collector	Professional and Technical	Tax Collector TT Legal Fee	\$ 6,000	\$ 4,822	\$ 6,000	\$ 6,000	\$ 300	\$ 6,000	\$ 2,000	-66.7%
01-146-5342-C 146		Tax Collector	Professional and Technical	Tax Collector Printing & Binding	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-146-5420-C 146		Tax Collector	Supplies	Tax Collector Office Supplies	\$ 4,000	\$ 1,934	\$ 4,000	\$ 4,000	\$ 4,754	\$ 4,000	\$ 4,000	0.0%
01-146-5710-C 146		Tax Collector	Other Charges and Expenses	Tax Collector in-State Travel	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ 100	-66.7%
01-146-5712-C 146		Tax Collector	Other Charges and Expenses	Tax Collector Mileage Reimbursement	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 100	-50.0%
01-146-5730-C 146		Tax Collector	Other Charges and Expenses	Tax Collector Dues & Publications	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
					\$ 206,426	\$ 199,754	\$ 209,149	\$ 209,149	\$ 135,204	\$ 214,926	\$ 208,376	-0.4%
01-151-5305-C 151		Law Department	Professional and Technical	Law Dept Legal Fees	\$ 200,000	\$ 301,825	\$ 200,000	\$ 200,000	\$ 100,803	\$ 300,000	\$ 250,000	25.0%
					\$ 200,000	\$ 301,825	\$ 200,000	\$ 200,000	\$ 100,803	\$ 300,000	\$ 250,000	25.0%
01-152-5110-C 152		Human Resource	Personal Services	HR Full Time Payroll	\$ 86,887	\$ 86,887	\$ 89,471	\$ 89,471	\$ 54,545	\$ 97,770	\$ 97,770	9.3%
01-152-5301-C 152		Human Resource	Professional and Technical	HR Advertising	\$ 650	\$ 425	\$ 650	\$ 650	\$ 75	\$ 650	\$ 650	0.0%
01-152-5306-C 152		Human Resource	Professional and Technical	HR - Employee Training	\$ 5,000	\$ 1,218	\$ 5,000	\$ 5,000	\$ 1,290	\$ 5,000	\$ -	-100.0%
01-152-5307-C 152		Human Resource	Professional and Technical	HR Medical Exams	\$ 5,000	\$ 9,572	\$ 5,000	\$ 5,000	\$ 4,745	\$ 5,000	\$ 5,000	0.0%
01-152-5312-C 152		Human Resource	Professional and Technical	HR Other Professional Fees	\$ -	\$ 2,775	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-152-5341-C 152		Human Resource	Professional and Technical	HR Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-152-5342-C 152		Human Resource	Professional and Technical	HR Printing & Binding	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%
01-152-5420-C 152		Human Resource	Supplies	HR Office Supplies	\$ 225	\$ 44	\$ 225	\$ 225	\$ 110	\$ 225	\$ 225	0.0%
01-152-5421-C 152		Human Resource	Supplies	HR Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-152-5710-C 152		Human Resource	Other Charges and Expenses	HR In-State Travel	\$ 200	\$ 318	\$ 200	\$ 200	\$ 268	\$ 200	\$ 200	0.0%
01-152-5730-C 152		Human Resource	Other Charges and Expenses	HR Dues & Publications	\$ 500	\$ 250	\$ 500	\$ 500	\$ 275	\$ 500	\$ 500	0.0%
					\$ 98,662	\$ 101,489	\$ 101,246	\$ 101,246	\$ 61,308	\$ 109,545	\$ 104,545	3.3%
01-155-5110-C 155		Information Tech	Personal Services	Full Time Payroll	\$ 98,604	\$ 98,608	\$ 101,562	\$ 101,562	\$ 58,590	\$ 104,614	\$ 104,614	3.0%
01-155-5120-C 155		Information Tech	Personal Services	Part-time Payroll	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 2,538	\$ 6,000	\$ 6,000	0.0%
01-155-5241-C 155		Information Tech	Purchase of services	Service Contracts	\$ 5,000	\$ 17,676	\$ 5,000	\$ 75,000	\$ 66,695	\$ 87,701	\$ 87,701	1654.0%
01-155-5340-C 155		Information Tech	Professional and Technical	Telephone	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 8,782	\$ 8,782	485.5%
01-155-5394-C 155		Information Tech	Professional and Technical	IT Other Professional Services	\$ 45,921	\$ 44,575	\$ 70,000	\$ -	\$ -	\$ 1,000	\$ 1,000	-98.6%
01-155-5433-C 155		Information Tech	Supplies	Equipment Repair & Maintenance	\$ 2,000	\$ 3,233	\$ 2,000	\$ 2,000	\$ 5,345	\$ 2,000	\$ 2,000	0.0%
01-155-5884-C 155		Information Tech	Capital Outlay	IT Equipment Purchase/Lease	\$ 60,000	\$ 51,621	\$ 50,000	\$ 50,000	\$ 3,557	\$ 56,162	\$ 36,162	-27.7%
					\$ 217,525	\$ 221,713	\$ 236,062	\$ 236,062	\$ 136,725	\$ 266,259	\$ 246,259	4.3%
01-161-5110-C 161		Town Clerk	Personal Services	Town Clerk Payroll	\$ 230,063	\$ 216,659	\$ 240,000	\$ 240,000	\$ 155,030	\$ 250,000	\$ 245,000	2.1%
01-161-5120-C 161		Town Clerk	Personal Services	Town Clerk Part Time Payroll	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%

FY2021 Budget Summary

Account Number	Dept. #	Dept. Name	Category	Description	Budgeted FY19	Expended FY19	Budgeted FY20	Town Meeting Approved	Expended Thru 12/31/19	Dept. Request FY2021	Manager Recommended FY2021	% Change FY20 vs. FY21
01-161-5140-C 161	161	Town Clerk	Personal Services	Town Clerk Longevity	\$ 562	\$ 563	\$ 562	\$ 562	\$ -	\$ 1,375	\$ 1,375	144.7%
01-161-5301-C 161	161	Town Clerk	Professional and Technical	Town Clerk Advertising	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 1,000	\$ 2,500	\$ 2,500	0.0%
01-161-5306-C 161	161	Town Clerk	Professional and Technical	Town Clerk Employee Training	\$ 500	\$ 100	\$ 500	\$ 500	\$ 525	\$ 500	\$ 500	0.0%
01-161-5341-C 161	161	Town Clerk	Professional and Technical	Town Clerk Postage	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-161-5342-C 161	161	Town Clerk	Professional and Technical	Town Clerk Printing & Binding	\$ 20,000	\$ 28,395	\$ 20,000	\$ 20,000	\$ 16,444	\$ 25,000	\$ 20,000	0.0%
01-161-5420-C 161	161	Town Clerk	Supplies	Town Clerk Office Supplies	\$ 2,000	\$ 321	\$ 2,000	\$ 2,000	\$ 1,615	\$ 2,000	\$ 2,000	0.0%
01-161-5421-C 161	161	Town Clerk	Supplies	Town Clerk Computer Supplies	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-161-5710-C 161	161	Town Clerk	Other Charges and Expenses	Town Clerk In-State Travel	\$ 300	\$ -	\$ 500	\$ 500	\$ 718	\$ 500	\$ 500	0.0%
01-161-5712-C 161	161	Town Clerk	Other Charges and Expenses	Town Clerk Mileage Reimbursement	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-161-5730-C 161	161	Town Clerk	Other Charges and Expenses	Town Clerk Dues & Publications	\$ 500	\$ 375	\$ 500	\$ 500	\$ 710	\$ 500	\$ 500	0.0%
					\$ 257,325	\$ 246,413	\$ 267,462	\$ 267,462	\$ 176,042	\$ 283,275	\$ 273,275	2.2%
01-162-5110-C 162	162	Election & Regis	Personal Services	Elec/Reg Payroll	\$ 18,500	\$ 19,816	\$ 18,500	\$ 18,500	\$ 11,286	\$ 20,000	\$ 20,000	8.1%
01-162-5120-C 162	162	Election & Regis	Personal Services	Elec/Reg Part Time Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	0.0%
01-162-5140-C 162	162	Election & Regis	Personal Services	Elec/Reg Longevity	\$ 562	\$ 563	\$ 525	\$ 525	\$ -	\$ 525	\$ 525	0.0%
01-162-5241-C 162	162	Election & Regis	Purchase of services	Elec/Reg Service Contract	\$ 5,000	\$ 4,042	\$ 5,000	\$ 5,000	\$ 4,500	\$ 5,000	\$ 1,000	-80.0%
01-162-5271-C 162	162	Election & Regis	Purchase of services	Elec/Reg Equipment Rental	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 1,000	\$ 1,000	100.0%
01-162-5301-C 162	162	Election & Regis	Professional and Technical	Elec/Reg Advertising	\$ 3,000	\$ 3,216	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
01-162-5306-C 162	162	Election & Regis	Professional and Technical	Elec/Reg Employee Training	\$ 60	\$ -	\$ 60	\$ 60	\$ -	\$ 100	\$ 100	66.7%
01-162-5342-C 162	162	Election & Regis	Professional and Technical	Elec/Reg Printing & Binding	\$ 6,000	\$ 6,102	\$ 6,000	\$ 6,000	\$ -	\$ 7,000	\$ 6,000	0.0%
01-162-5420-C 162	162	Election & Regis	Supplies	Elec/Reg Office Supplies	\$ 1,500	\$ 49	\$ 1,500	\$ 1,500	\$ 1,599	\$ 1,500	\$ 1,500	0.0%
01-162-5421-C 162	162	Election & Regis	Supplies	Elec/Reg Computer Supplies	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	0.0%
01-162-5423-C 162	162	Election & Regis	Supplies	Elec/Reg Duplicating Supplies	\$ 300	\$ 57	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.0%
01-162-5710-C 162	162	Election & Regis	Other Charges and Expenses	Elec/Reg In-State Travel	\$ 325	\$ -	\$ 325	\$ 325	\$ -	\$ 325	\$ 325	0.0%
01-162-5712-C 162	162	Election & Regis	Other Charges and Expenses	Elec/Reg Mileage Reimbursement	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-162-5730-C 162	162	Election & Regis	Other Charges and Expenses	Elec/Reg Dues & Publications	\$ 150	\$ 70	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	0.0%
01-162-5794-C 162	162	Election & Regis	Other Charges and Expenses	Elec/Reg Election Expense	\$ 45,000	\$ 45,528	\$ 30,000	\$ 30,000	\$ 8,109	\$ 45,000	\$ 40,000	33.3%
01-162-5884-C 162	162	Election & Regis	Capital Outlay	Elec/Reg Machinery & Equipment	\$ 4,500	\$ 2,200	\$ 4,500	\$ 4,500	\$ -	\$ 10,000	\$ 5,000	11.1%
					\$ 85,747	\$ 81,643	\$ 70,710	\$ 70,710	\$ 28,644	\$ 94,750	\$ 79,750	12.8%
01-171-5110-C 171	171	Conservation Cc	Personal Services	Cons Comm Payroll	\$ 60,288	\$ 60,370	\$ 61,396	\$ 61,396	\$ 35,890	\$ 63,226	\$ 63,226	3.0%
01-171-5140-C 171	171	Conservation Cc	Personal Services	Cons Comm Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-171-5270-C 171	171	Conservation Cc	Purchase of services	Cons Comm Property Rental	\$ 200	\$ 3	\$ 200	\$ 200	\$ -	\$ 200	\$ -	-100.0%
01-171-5312-C 171	171	Conservation Cc	Professional and Technical	Cons Comm Other Professional Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 73	\$ 1,000	\$ 1,000	0.0%
01-171-5420-C 171	171	Conservation Cc	Supplies	Cons Comm Office Supplies	\$ 800	\$ 800	\$ 800	\$ 800	\$ 216	\$ 800	\$ 600	-25.0%
01-171-5585-C 171	171	Conservation Cc	Supplies	Cons Comm Uniforms & Accessories	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ 100	-66.7%
01-171-5710-C 171	171	Conservation Cc	Other Charges and Expenses	Cons Comm In-State Travel	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%

FY2021 Budget Summary

Account Number	Dept. #	Dept. Name	Category	Description	Budgeted FY19	Expended FY19	Budgeted FY20	Town Meeting Approved	Expended Thru 12/31/19	Dept. Request FY2021	Manager Recommended FY2021	% Change FY20 vs. FY21
01-171-5712-0	171	Conservation Cc	Other Charges and Expenses	Cons Comm Mileage Reimbursement	\$ 400	\$ -	\$ 400	\$ 400	\$ -	\$ 400	\$ 400	0.0%
01-171-5730-0	171	Conservation Cc	Other Charges and Expenses	Cons Comm Dues & Publications	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 650	\$ 650	8.3%
					\$ 63,788	\$ 62,773	\$ 64,896	\$ 64,896	\$ 36,779	\$ 66,776	\$ 66,176	2.0%
01-175-5110-0	175	Planning Board	Personal Services	Planning Board Payroll	\$ 92,947	\$ 92,947	\$ 98,603	\$ 98,603	\$ 56,889	\$ 104,609	\$ 104,609	6.1%
01-175-5120-0	175	Planning Board	Personal Services	Planning Board Part Time Payroll	\$ 2,800	\$ 1,800	\$ 2,800	\$ 2,800	\$ 1,081	\$ 2,800	\$ 1,800	-35.7%
01-175-5301-0	175	Planning Board	Professional and Technical	Planning Board Advertising	\$ 4,000	\$ 2,579	\$ 4,000	\$ 4,000	\$ 1,521	\$ 4,000	\$ 4,000	0.0%
01-175-5312-0	175	Planning Board	Professional and Technical	Planning Board Other Professional F	\$ -	\$ 2,085	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	0.0%
01-175-5420-0	175	Planning Board	Supplies	Planning Board Office Supplies	\$ 200	\$ 327	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%
01-175-5710-0	175	Planning Board	Other Charges and Expenses	Planning Board In-State Travel	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ 200	-33.3%
01-175-5712-0	175	Planning Board	Other Charges and Expenses	Planning Board Mileage Reimbursement	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%
01-175-5730-0	175	Planning Board	Other Charges and Expenses	Planning Board Dues & Publications	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	0.0%
01-175-5790-0	175	Planning Board	Other Charges and Expenses	Planning Board Court Costs & Record	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -	-100.0%
					\$ 100,897	\$ 99,738	\$ 106,553	\$ 106,553	\$ 59,491	\$ 114,559	\$ 113,259	6.3%
01-176-5120-0	176	Zoning Board of	Personal Services	ZBA Part Time Payroll	\$ 4,500	\$ 1,570	\$ 4,500	\$ 4,500	\$ 856	\$ 4,500	\$ 2,500	-44.4%
01-176-5301-0	176	Zoning Board of	Professional and Technical	ZBA Advertising	\$ 3,500	\$ 3,693	\$ 3,500	\$ 3,500	\$ 1,624	\$ 3,500	\$ 3,500	0.0%
01-176-5420-0	176	Zoning Board of	Supplies	ZBA Office Supplies	\$ 800	\$ 155	\$ 800	\$ 800	\$ 317	\$ 800	\$ 500	-37.5%
01-176-5730-0	176	Zoning Board of	Other Charges and Expenses	ZBA Dues & Publications	\$ 200	\$ 100	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%
					\$ 9,000	\$ 5,518	\$ 9,000	\$ 9,000	\$ 2,797	\$ 9,000	\$ 6,700	-25.6%
01-196-5110-0	196	Building Mainte	Personal Services	Bldg Maint Payroll	\$ 126,000	\$ 118,481	\$ 165,500	\$ 165,500	\$ 92,278	\$ 175,000	\$ 160,000	-3.3%
01-196-5120-0	196	Building Mainte	Personal Services	Bldg Maint Part Time Payroll	\$ 10,000	\$ 9,586	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-196-5190-0	196	Building Mainte	Personal Services	Bldg Maint Uniform Allowance	\$ 1,500	\$ 1,382	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-196-5197-0	196	Building Mainte	Personal Services	Bldg Maint Auto Allowance	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 1,500	\$ 1,500	650.0%
01-196-5210-0	196	Building Mainte	Purchase of services	Bldg Maint Electricity	\$ 24,000	\$ 26,528	\$ 25,000	\$ 25,000	\$ 29,458	\$ 28,000	\$ 26,000	4.0%
01-196-5212-0	196	Building Mainte	Purchase of services	Bldg Maint Heating Gas	\$ 24,000	\$ 12,468	\$ 24,000	\$ 24,000	\$ 10,244	\$ 28,000	\$ 25,000	4.2%
01-196-5230-0	196	Building Mainte	Purchase of services	Bldg Maint Water Charges	\$ 3,500	\$ 14,853	\$ 15,000	\$ 15,000	\$ 14,423	\$ 17,000	\$ 14,000	-6.7%
01-196-5231-0	196	Building Mainte	Purchase of services	Bldg Maint Sewer Charges	\$ 2,000	\$ 1,762	\$ 2,000	\$ 2,000	\$ 2,600	\$ 15,000	\$ 15,000	650.0%
01-196-5241-0	196	Building Mainte	Purchase of services	Bldg Maint Service Contracts	\$ 15,500	\$ 23,450	\$ 16,000	\$ 16,000	\$ 29,262	\$ 15,500	\$ 15,500	-3.1%
01-196-5271-0	196	Building Mainte	Purchase of services	Bldg Maint Equipment Rental	\$ 25,500	\$ 24,875	\$ 26,000	\$ 26,000	\$ 16,280	\$ 25,000	\$ 20,000	-23.1%
01-196-5291-0	196	Building Mainte	Purchase of services	Bldg Maint Custodial & Housekeeping	\$ 4,000	\$ 3,015	\$ 5,000	\$ 5,000	\$ -	\$ 26,000	\$ 5,000	0.0%
01-196-5340-0	196	Building Mainte	Professional and Technical	Bldg Maint Telephone	\$ 29,000	\$ 20,415	\$ 30,000	\$ 30,000	\$ 21,083	\$ 29,000	\$ 22,000	-26.7%
01-196-5341-0	196	Building Mainte	Professional and Technical	Bldg Maint Postage	\$ 25,000	\$ 23,193	\$ 25,000	\$ 25,000	\$ 9,529	\$ 25,000	\$ 25,000	0.0%
01-196-5394-0	196	Building Mainte	Professional and Technical	Other Professional Services	\$ 15,000	\$ 1,740	\$ 15,000	\$ 15,000	\$ 926	\$ 25,000	\$ 25,000	66.7%
01-196-5423-0	196	Building Mainte	Supplies	Duplicating Supplies	\$ 7,000	\$ 9,657	\$ 7,000	\$ 7,000	\$ 6,190	\$ 15,000	\$ 10,000	42.9%
01-196-5430-0	196	Building Mainte	Supplies	Custodial Supplies	\$ 8,000	\$ 2,416	\$ 8,000	\$ 8,000	\$ 7,490	\$ 10,000	\$ 10,000	25.0%
01-196-5432-0	196	Building Mainte	Supplies	Safety Equipment Supplies	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 4,000	\$ 8,000	\$ 5,000	100.0%

FY2021 Budget Summary

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01-196-5433-C 196	Building Mainten	Supplies	Equipment Maintenance Supplies	\$ 3,500	\$ -	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	-37.5%
01-196-5460-C 196	Building Mainten	Supplies	Grounds Maintenance Supplies	\$ 1,500	\$ 2,263	\$ 2,000	\$ 2,000	\$ 1,000	\$ 4,000	\$ 4,000	\$ 4,000	100.0%
01-196-5531-C 196	Building Mainten	Supplies	Building Maintenance Supplies	\$ 1,500	\$ 1,150	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	66.7%
01-196-5585-C 196	Building Mainten	Supplies	Building Maintenance Uniforms	\$ -		\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,500	\$ 1,500	\$ 1,500	-50.0%
01-196-5712-C 196	Building Mainten	Other Charges and Expenses	Bldg Maint Mileage Reimbursement	\$ 1,000	\$ 2,107	\$ 1,000	\$ 1,000	\$ 2,309	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
01-196-5797-C 196	Building Mainten	Other Charges and Expenses	Bldg Maint Miscellaneous	\$ 100	\$ 194	\$ 100	\$ 100	\$ 96	\$ 2,000	\$ 500	\$ 500	400.0%
01-196-5840-C 196	Building Mainten	Capital Outlay	Bldg Maint Building Improvements	\$ 15,000	\$ 7,680	\$ 15,000	\$ 15,000	\$ -	\$ 500	\$ 500	\$ 500	-96.7%
					\$ 345,300	\$ 307,215	\$ 392,800	\$ 392,800	\$ 254,168	\$ 457,000	\$ 391,500	-0.3%
01-197-5740-C 197	Town Insurance	Other Charges and Expenses	Town Insurance Insurance Premiums	\$ 475,000	\$ 439,097	\$ 480,000	\$ 480,000	\$ 484,523	\$ 480,000	\$ 470,000	\$ 470,000	-2.1%
					\$ 475,000	\$ 439,097	\$ 480,000	\$ 480,000	\$ 484,523	\$ 480,000	\$ 470,000	-2.1%
01-198-5301-C 198	Permanent Build	Professional and Technical	PBC Advertising	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	0.0%
01-198-5420-C 198	Permanent Build	Supplies	PBC Office Supplies	\$ 100	\$ 42	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	0.0%
					\$ 200	\$ 42	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%
General Fund Totals					\$ 3,385,520	\$ 3,381,147	\$ 3,433,711	\$ 3,433,711	\$ 2,416,947	\$ 3,635,157	\$ 3,501,734	2.0%
01-210-5110-C 210	Police Department	Personal Services	Police Payroll	\$ 3,645,690	\$ 3,398,918	\$ 3,767,000	\$ 3,767,000	\$ 2,192,464	\$ 4,314,175	\$ 4,025,000	\$ 4,025,000	6.8%
01-210-5112-C 210	Police Department	Personal Services	Police Traffic Enforcement	\$ 50,000	\$ 34,155	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	0.0%
01-210-5120-C 210	Police Department	Personal Services	Police Part Time Payroll	\$ 189,399	\$ 146,024	\$ 162,000	\$ 162,000	\$ 96,933	\$ 45,000	\$ 45,000	\$ 45,000	-72.2%
01-210-5130-C 210	Police Department	Personal Services	Police Overtime Payroll	\$ 350,000	\$ 351,658	\$ 350,000	\$ 350,000	\$ 233,450	\$ 450,000	\$ 350,000	\$ 350,000	0.0%
01-210-5140-C 210	Police Department	Personal Services	Police Longevity	\$ 4,000		\$ 4,000	\$ 4,000	\$ 850	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
01-210-5190-C 210	Police Department	Personal Services	Police Uniform Allowance	\$ 55,000	\$ 60,792	\$ 55,000	\$ 55,000	\$ 58,250	\$ 55,000	\$ 50,000	\$ 50,000	-9.1%
01-210-5210-C 210	Police Department	Purchase of services	Police Electricity	\$ 37,600	\$ 37,263	\$ 37,600	\$ 37,600	\$ 26,072	\$ 37,600	\$ 37,600	\$ 37,600	0.0%
01-210-5212-C 210	Police Department	Purchase of services	Police Heating Gas	\$ 20,000	\$ 22,490	\$ 20,000	\$ 20,000	\$ 10,381	\$ 25,000	\$ 25,000	\$ 25,000	25.0%
01-210-5230-C 210	Police Department	Purchase of services	Police Water Charges	\$ 1,200	\$ 1,775	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,800	\$ 1,800	\$ 1,800	20.0%
01-210-5231-C 210	Police Department	Purchase of services	Police Sewer Charges	\$ 1,200	\$ 632	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	0.0%
01-210-5240-C 210	Police Department	Purchase of services	Police R & M - Auto/Truck	\$ 60,000	\$ 36,561	\$ 60,000	\$ 60,000	\$ 22,650	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
01-210-5241-C 210	Police Department	Purchase of services	Police Service Contracts	\$ 38,198	\$ 43,449	\$ 50,000	\$ 50,000	\$ 40,736	\$ 50,000	\$ 40,000	\$ 40,000	-20.0%
01-210-5272-C 210	Police Department	Purchase of services	Police Radio Rental & Maintenance	\$ 10,000	\$ 7,998	\$ 8,000	\$ 8,000	\$ 9,750	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
01-210-5291-C 210	Police Department	Purchase of services	Police Custodial & Housekeeping	\$ 3,000	\$ 3,276	\$ 3,000	\$ 3,000	\$ 1,738	\$ 3,500	\$ 3,500	\$ 3,500	16.7%
01-210-5299-C 210	Police Department	Purchase of services	Police Other Purchased Services	\$ 15,000	\$ 10,261	\$ 15,000	\$ 15,000	\$ 14,638	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
01-210-5306-C 210	Police Department	Professional and Technical	Police Employee Training	\$ 45,000	\$ 57,180	\$ 50,000	\$ 50,000	\$ 18,981	\$ 55,000	\$ 50,000	\$ 50,000	0.0%
01-210-5308-C 210	Police Department	Professional and Technical	Police Community Safety		\$ 8,440	\$ -			\$ -	\$ -	\$ -	0.0%
01-210-5340-C 210	Police Department	Professional and Technical	Police Telephone	\$ 25,000	\$ 28,447	\$ 25,000	\$ 25,000	\$ 21,258	\$ 30,000	\$ 25,000	\$ 25,000	0.0%
01-210-5341-C 210	Police Department	Professional and Technical	Police Postage	\$ 900	\$ 803	\$ 900	\$ 900	\$ 344	\$ 1,000	\$ 1,000	\$ 1,000	11.1%
01-210-5342-C 210	Police Department	Professional and Technical	Police Printing & Binding	\$ 2,000	\$ 1,309	\$ 2,000	\$ 2,000	\$ 1,016	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-210-5391-C 210	Police Department	Professional and Technical	Police Laundry & Dry Cleaning	\$ 1,000	\$ 1,047	\$ 1,000	\$ 1,000	\$ 485	\$ 2,000	\$ 2,000	\$ 2,000	100.0%

FY2021 Budget Summary

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01-210-***-0210		Police Department	Professional and Technical	Police - Dispatch Assessment	\$ -	\$ -	\$ -	\$ -	\$ 430,000	\$ 430,000	0.0%	
01-210-5420-C210		Police Department	Supplies	Police Office Supplies	\$ 3,000	\$ 3,389	\$ 3,000	\$ 3,000	\$ 1,000	\$ 1,500	\$ 1,500	-50.0%
01-210-5421-C210		Police Department	Supplies	Police Computer Supplies	\$ 6,000	\$ 6,373	\$ 6,000	\$ 6,000	\$ 3,886	\$ 3,500	\$ 3,500	-41.7%
01-210-5423-C210		Police Department	Supplies	Police Duplicating Supplies	\$ 1,200	\$ 1,380	\$ 1,200	\$ 1,200	\$ 600	\$ 6,500	\$ 5,000	316.7%
01-210-5430-C210		Police Department	Supplies	Police Building R & M Supplies	\$ 12,000	\$ 28,698	\$ 20,000	\$ 20,000	\$ 11,827	\$ 12,000	\$ 12,000	-40.0%
01-210-5433-C210		Police Department	Supplies	Police R & M - Equipment	\$ 12,000	\$ 12,264	\$ 12,000	\$ 12,000	\$ 7,696	\$ 20,000	\$ 15,000	25.0%
01-210-5501-C210		Police Department	Supplies	Police Medical Supplies	\$ 2,000	\$ 1,161	\$ 2,000	\$ 2,000	\$ 3,124	\$ 12,000	\$ 10,000	400.0%
01-210-5585-C210		Police Department	Supplies	Police Uniforms & Accessories	\$ 25,000	\$ 26,857	\$ 25,000	\$ 25,000	\$ 11,841	\$ 25,000	\$ 25,000	0.0%
01-210-5712-C210		Police Department	Other Charges and Expenses	Police Mileage Reimbursement	\$ 1,000	\$ 197	\$ 1,000	\$ 1,000	\$ 125	\$ 2,000	\$ 2,000	100.0%
01-210-5730-C210		Police Department	Other Charges and Expenses	Police Dues & Publications	\$ 12,000	\$ 12,951	\$ 12,000	\$ 12,000	\$ 13,105	\$ 12,000	\$ 12,000	0.0%
01-210-5797-C210		Police Department	Other Charges and Expenses	Police Miscellaneous	\$ 500	\$ 774	\$ 500	\$ 500	\$ 407	\$ 1,000	\$ 1,000	100.0%
01-210-5799-C210		Police Department	Other Charges and Expenses	Police Criminal ID	\$ 500	\$ 771	\$ 2,000	\$ 2,000	\$ 1,504	\$ 1,000	\$ 1,000	-50.0%
01-210-5884-C210		Police Department	Capital Outlay	Police Machinery & Equipment	\$ 83,365	\$ 80,220	\$ -	\$ -	\$ 770	\$ 150,000	\$ -	0.0%
					\$ 4,712,752	\$ 4,427,513	\$ 4,697,900	\$ 4,697,900	\$ 2,808,580	\$ 5,886,775	\$ 5,264,100	12.1%
01-220-5110-C220		Fire	Personal Services	Fire Payroll	\$ 3,443,915	\$ 3,458,537	\$ 3,900,000	\$ 3,900,000	\$ 2,536,617	\$ 4,413,725	\$ 4,200,000	7.7%
01-220-5120-C220		Fire	Personal Services	Fire Part Time Payroll	\$ 2,000	\$ 158	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.0%
01-220-5140-C220		Fire	Personal Services	Fire Longevity	\$ 975	\$ 975	\$ 975	\$ 975	\$ -	\$ -	\$ -	-100.0%
01-220-5190-C220		Fire	Personal Services	Fire Uniform Allowance	\$ 32,250	\$ 30,450	\$ 32,250	\$ 32,250	\$ 8,286	\$ 32,250	\$ 32,250	0.0%
01-220-5210-C220		Fire	Purchase of services	Fire Electricity	\$ 20,000	\$ 18,837	\$ 20,000	\$ 20,000	\$ 9,140	\$ 20,000	\$ 20,000	0.0%
01-220-5212-C220		Fire	Purchase of services	Fire Heating Gas	\$ 20,000	\$ 14,505	\$ 20,000	\$ 20,000	\$ 11,779	\$ 20,000	\$ 20,000	0.0%
01-220-5230-C220		Fire	Purchase of services	Fire Water Charge	\$ 1,800	\$ 2,113	\$ 1,800	\$ 1,800	\$ 2,240	\$ 1,800	\$ 1,800	0.0%
01-220-5231-C220		Fire	Purchase of services	Fire Sewer Charges	\$ 2,000	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-220-5240-C220		Fire	Purchase of services	Fire R & M - Auto/Truck	\$ 55,000	\$ 66,505	\$ 58,000	\$ 58,000	\$ 64,891	\$ 60,000	\$ 60,000	3.4%
01-220-5241-C220		Fire	Purchase of services	Fire Service Contracts	\$ 12,500	\$ 25,188	\$ 13,500	\$ 13,500	\$ 6,327	\$ 15,000	\$ 15,000	11.1%
01-220-5272-C220		Fire	Purchase of services	Fire Radio Rental & Maintenance	\$ 23,000	\$ 20,281	\$ 23,000	\$ 23,000	\$ 15,393	\$ 25,000	\$ 25,000	8.7%
01-220-5291-C220		Fire	Purchase of services	Fire Custodial & Housekeeping	\$ 3,500	\$ 2,666	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500	0.0%
01-220-5306-C220		Fire	Professional and Technical	Fire Employee Training	\$ 60,000	\$ 55,419	\$ 40,000	\$ 40,000	\$ 19,065	\$ 60,000	\$ 60,000	50.0%
01-220-5312-C220		Fire	Professional and Technical	Fire Other Professional Fees	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ -	-100.0%
01-220-5320-C220		Fire	Professional and Technical	Fire Education Tuition	\$ -	\$ 1,107	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-220-5340-C220		Fire	Professional and Technical	Fire Telephone	\$ 13,500	\$ 13,168	\$ 14,500	\$ 14,500	\$ 12,370	\$ 15,000	\$ 15,000	3.4%
01-220-5341-C220		Fire	Professional and Technical	Fire Postage	\$ 300	\$ 284	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.0%
01-220-5391-C220		Fire	Professional and Technical	Fire Laundry & Dry Cleaning	\$ 100	\$ 65	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-220-5420-C220		Fire	Supplies	Fire Office Supplies	\$ 2,500	\$ 1,920	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500	0.0%
01-220-5421-C220		Fire	Supplies	Fire Computer Supplies	\$ 6,000	\$ 5,506	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000	\$ 6,000	0.0%
01-220-5423-C220		Fire	Supplies	Fire Duplicating Supplies	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.0%

FY2021 Budget Summary

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01-220-5430-C 220	Fire	Supplies	Fire Custodial Supplies	\$ 20,000	\$ 35,812	\$ 20,000	\$ 20,000	\$ 10,010	\$ 20,000	\$ 15,000		-25.0%
01-220-5433-C 220	Fire	Supplies	Fire R & M - Equipment	\$ 11,000	\$ 5,224	\$ 11,000	\$ 11,000	\$ 3,443	\$ 15,000	\$ 15,000		36.4%
01-220-5481-C 220	Fire	Supplies	Fire Vehicle - Fuel	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000		0.0%
01-220-5501-C 220	Fire	Supplies	Fire Medical Supplies	\$ 4,500	\$ 3,753	\$ 6,000	\$ 6,000	\$ 5,647	\$ 6,000	\$ 6,000		0.0%
01-220-5580-C 220	Fire	Supplies	Fire Fire Fighting Supplies	\$ 21,600	\$ 21,658	\$ 21,600	\$ 21,600	\$ 9,840	\$ 21,600	\$ 21,600		0.0%
01-220-5585-C 220	Fire	Supplies	Fire Uniforms & Accessories	\$ 31,000	\$ 26,494	\$ 31,000	\$ 31,000	\$ 10,607	\$ 31,000	\$ 31,000		0.0%
01-220-5710-C 220	Fire	Other Charges and Expenses	Fire In-State Travel	\$ 1,500	\$ 129	\$ 1,500	\$ 1,500	\$ 2	\$ 1,500	\$ 1,500		0.0%
01-220-5730-C 220	Fire	Other Charges and Expenses	Fire Dues & Publications	\$ 5,350	\$ 3,003	\$ 5,350	\$ 5,350	\$ 2,186	\$ 5,500	\$ 5,500		2.8%
01-220-5797-C 220	Fire	Other Charges and Expenses	Fire Miscellaneous	\$ 300	\$ 121	\$ 300	\$ 300	\$ 46	\$ 300	\$ 300		0.0%
01-220-5799-C 220	Fire	Other Charges and Expenses	Fire Criminal ID	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200		0.0%
01-220-5884-C 220	Fire	Capital Outlay	Fire Machinery & Equipment	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000		0.0%
01-220-5966-C 220	Fire	Interfund Operating Transfer	Stabilization Trans for Equip Repla	\$ 107,500	\$ 107,500	\$ -	\$ -	\$ -	\$ 107,500	\$ -		0.0%
				\$ 3,909,890	\$ 3,923,178	\$ 4,244,975	\$ 4,244,975	\$ 2,736,890	\$ 4,895,375	\$ 4,568,850		7.6%
01-241-5110-C 241	Building Departr	Personal Services	Building Payroll	\$ 185,930	\$ 177,630	\$ 213,505	\$ 213,505	\$ 117,209	\$ 190,936	\$ 190,936		-10.6%
01-241-5120-C 241	Building Departr	Personal Services	Building Part Time Payroll	\$ -	\$ 784	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000		0.0%
01-241-5140-C 241	Building Departr	Personal Services	Building Longevity	\$ 875	\$ 875	\$ 875	\$ 875	\$ -	\$ -	\$ -		-100.0%
01-241-5190-C 241	Building Departr	Personal Services	Uniform Allowance	\$ 500	\$ 443	\$ 500	\$ 500	\$ -	\$ 500	\$ 500		0.0%
01-241-5303-C 241	Building Departr	Professional and Technical	Building Demolition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
01-241-5306-C 241	Building Departr	Professional and Technical	Building Employee Training	\$ 400	\$ 250	\$ 400	\$ 400	\$ 285	\$ 400	\$ 400		0.0%
01-241-5420-C 241	Building Departr	Supplies	Building Office Supplies	\$ 2,300	\$ 1,151	\$ 2,300	\$ 2,300	\$ 1,172	\$ 2,300	\$ 2,300		0.0%
01-241-5710-C 241	Building Departr	Other Charges and Expenses	Building In-State Travel	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		0.0%
01-241-5712-C 241	Building Departr	Other Charges and Expenses	Building Mileage Reimbursement	\$ 3,000	\$ 3,432	\$ 3,000	\$ 3,000	\$ 2,969	\$ 4,000	\$ 4,000		33.3%
01-241-5730-C 241	Building Departr	Other Charges and Expenses	Building Dues & Publications	\$ 400	\$ 400	\$ 400	\$ 400	\$ 525	\$ 400	\$ 400		0.0%
				\$ 193,405	\$ 184,965	\$ 220,980	\$ 220,980	\$ 122,160	\$ 199,536	\$ 199,536		-9.7%
01-242-5120-C 242	Gas & Plumbing	Personal Services	Plumbing & Gas Part Time Payroll	\$ 29,012	\$ 26,841	\$ 32,017	\$ 32,017	\$ 16,364	\$ 29,578	\$ 29,578		-7.6%
01-242-5190-C 242	Gas & Plumbing	Personal Services	Uniform Allowance	\$ 200	\$ 130	\$ 200	\$ 200	\$ -	\$ 200	\$ 200		0.0%
01-242-5306-C 242	Gas & Plumbing	Professional and Technical	Plumbing & Gas Employee Training	\$ 600	\$ 429	\$ 600	\$ 600	\$ 139	\$ 600	\$ 600		0.0%
01-242-5420-C 242	Gas & Plumbing	Supplies	Plumbing & Gas Office Supplies	\$ 400	\$ 310	\$ 400	\$ 400	\$ -	\$ 400	\$ 400		0.0%
01-242-5712-C 242	Gas & Plumbing	Other Charges and Expenses	Plumbing & Gas Mileage Reimbursement	\$ 2,000	\$ 2,113	\$ 2,000	\$ 2,000	\$ 1,282	\$ 2,500	\$ 2,500		25.0%
01-242-5730-C 242	Gas & Plumbing	Other Charges and Expenses	Plumbing & Gas Dues & Publications	\$ 100	\$ -	\$ 100	\$ 100	\$ 60	\$ -	\$ -		-100.0%
				\$ 32,312	\$ 29,823	\$ 35,317	\$ 35,317	\$ 17,845	\$ 33,278	\$ 33,278		-5.8%
01-244-5241-C 244	Weights & Meas	Purchase of services	Sealer of Weights Service Contract	\$ 7,000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500		0.0%
				\$ 7,000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500		0.0%
01-245-5120-C 245	Electrical	Personal Services	Wiring Part Time Payroll	\$ 35,192	\$ 29,231	\$ 34,648	\$ 34,648	\$ 16,827	\$ 30,990	\$ 30,990		-10.6%
01-245-5190-C 245	Electrical	Personal Services	Uniform Allowance	\$ 200	\$ 139	\$ 200	\$ 200	\$ -	\$ 200	\$ 200		0.0%

FY2021 Budget Summary

Account Number	Dept. #	Dept. Name	Category	Description	Budgeted FY19	Expended FY19	Budgeted FY20	Town Meeting Approved	Expended Thru 12/31/19	Dept. Request FY2021	Manager Recommended FY2021	% Change FY20 vs. FY21
01-245-5306-0245	245	Electrical	Professional and Technical	Wiring Employee Training	\$ 225	\$ 225	\$ 225	\$ 225	\$ -	\$ 225	\$ 225	0.0%
01-245-5420-0245	245	Electrical	Supplies	Wiring Office Supplies	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.0%
01-245-5712-0245	245	Electrical	Other Charges and Expenses	Wiring Mileage Reimbursement	\$ 1,600	\$ 2,686	\$ 2,000	\$ 2,000	\$ 1,411	\$ 2,500	\$ 2,500	25.0%
01-245-5730-0245	245	Electrical	Other Charges and Expenses	Wiring Dues & Publications	\$ 100	\$ 99	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
					\$ 37,617	\$ 32,380	\$ 37,473	\$ 37,473	\$ 18,238	\$ 34,315	\$ 34,315	-8.4%
01-291-5120-0291	291	Emergency Mgt	Personal Services	Emergency Mgmt Part Time Payroll	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ -	\$ 2,700	\$ 2,700	0.0%
01-291-5241-0291	291	Emergency Mgt	Purchase of services	Emergency Mgmt Service Contracts	\$ 37,150	\$ 36,335	\$ 37,150	\$ 37,150	\$ 17,791	\$ 22,000	\$ 22,000	-40.8%
01-291-5271-0291	291	Emergency Mgt	Purchase of services	Emergency Mgmt Equipment Rental	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-291-5306-0291	291	Emergency Mgt	Professional and Technical	Emergency Mgmt Employee Training	\$ 200	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -	-100.0%
01-291-5420-0291	291	Emergency Mgt	Supplies	Emergency Mgmt Office Supplies	\$ 100	\$ 110	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-291-5421-0291	291	Emergency Mgt	Supplies	Emergency Mgmt Computer Supplies	\$ 110	\$ -	\$ 110	\$ 110	\$ -	\$ 110	\$ 110	0.0%
01-291-5501-0291	291	Emergency Mgt	Supplies	Emergency Mgmt Medical Supplies	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-291-5583-0291	291	Emergency Mgt	Supplies	Emergency Mgmt Small Tools & Suppli	\$ 100	\$ 132	\$ 100	\$ 100	\$ 132	\$ 300	\$ 300	200.0%
01-291-5712-0291	291	Emergency Mgt	Other Charges and Expenses	Emergency Mgmt Mileage Reimburser	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-291-5730-0291	291	Emergency Mgt	Other Charges and Expenses	Emergency Mgmt Dues & Publications	\$ 50	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ 50	0.0%
01-291-5797-0291	291	Emergency Mgt	Other Charges and Expenses	Miscellaneous Expenses	\$ -	\$ 61	\$ 200	\$ 200	\$ -	\$ 50	\$ 50	-75.0%
					\$ 40,810	\$ 39,338	\$ 40,810	\$ 40,810	\$ 17,923	\$ 25,510	\$ 25,510	-37.5%
01-292-5110-0292	292	Animal Control	Personal Services	Animal Ctrl Payroll	\$ 43,680	\$ 41,580	\$ 43,680	\$ 43,680	\$ 26,605	\$ 46,355	\$ 46,355	6.1%
01-292-5120-0292	292	Animal Control	Personal Services	Animal Ctrl part Time Payroll	\$ 14,500	\$ 8,771	\$ 14,500	\$ 14,500	\$ -	\$ 14,500	\$ 14,500	0.0%
01-292-5190-0292	292	Animal Control	Personal Services	Animal Ctrl Uniform Allowance	\$ 850	\$ 438	\$ 850	\$ 850	\$ 450	\$ 850	\$ 850	0.0%
01-292-5240-0292	292	Animal Control	Purchase of services	Animal Ctrl R & M - Auto/Truck	\$ 2,500	\$ 2,666	\$ 2,500	\$ 2,500	\$ 446	\$ 2,500	\$ 2,500	0.0%
01-292-5241-0292	292	Animal Control	Purchase of services	Animal Ctrl Service Contracts	\$ 10,000	\$ 3,096	\$ 10,000	\$ 10,000	\$ 8,000	\$ 20,000	\$ 20,000	100.0%
01-292-5272-0292	292	Animal Control	Purchase of services	Animal Ctrl Radio Rental & Maintena	\$ 150	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ 150	0.0%
01-292-5301-0292	292	Animal Control	Professional and Technical	Animal Ctrl Advertising	\$ 50	\$ -	\$ 50	\$ 50	\$ 100	\$ 100	\$ 100	100.0%
01-292-5306-0292	292	Animal Control	Professional and Technical	Animal Ctrl Employee Training	\$ 500	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ 500	-50.0%
01-292-5340-0292	292	Animal Control	Professional and Technical	Animal Control Telephone	\$ 900	\$ 463	\$ 900	\$ 900	\$ 560	\$ 700	\$ 700	-22.2%
01-292-5341-0292	292	Animal Control	Professional and Technical	Animal Ctrl Postage	\$ 350	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-292-5420-0292	292	Animal Control	Supplies	Animal Ctrl Office Supplies	\$ 400	\$ 68	\$ 400	\$ 400	\$ -	\$ 400	\$ 400	0.0%
01-292-5421-0292	292	Animal Control	Supplies	Animal Ctrl Computer Supplies	\$ 400	\$ -	\$ 400	\$ 400	\$ 200	\$ 400	\$ 400	0.0%
01-292-5583-0292	292	Animal Control	Supplies	Animal Ctrl Small Tools & Supplies	\$ 400	\$ 455	\$ 400	\$ 400	\$ -	\$ 400	\$ 400	0.0%
01-292-5730-0292	292	Animal Control	Other Charges and Expenses	Animal Ctrl Dues & Publications	\$ 60	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%
					\$ 74,740	\$ 57,537	\$ 75,130	\$ 75,130	\$ 36,361	\$ 87,155	\$ 87,155	16.0%
Total Public Safety					\$ 9,008,526	\$ 8,703,234	\$ 9,361,085	\$ 9,361,085	\$ 5,766,497	\$ 11,170,444	\$ 10,221,244	9.2%
01-300-5100-0300	300	Education	Personal Services	NSS Appropriation	\$ 29,350,000	\$ 29,350,000	\$ 30,550,000	\$ 30,550,000	\$ 10,718,793	\$ 31,150,000	\$ 31,350,000	2.6%
01-300-5200-0300	300	Education	Purchase of services	Excludables Appropriation	\$ 2,320,000	\$ 2,320,000	\$ 2,500,000	\$ 2,500,000	\$ 1,105,585	\$ 2,700,000	\$ 2,700,000	8.0%

FY2021 Budget Summary

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01-301-5321-0301	301	GLTTHS	Professional and Technical	GLTHS - Assessment	\$ 4,501,765	\$ 4,464,544	\$ 4,498,796	\$ 4,498,796	\$ 2,694,986	\$ 4,650,000	\$ 4,650,000	3.4%
01-301-5330-0301	301	GLTTHS	Professional and Technical	GLTHS - Non-Net Assessment	\$ 187,534	\$ 187,534	\$ 169,572	\$ 169,572	\$ 106,034	\$ 175,000	\$ 175,000	3.2%
01-303-5322-0303	303	Essex Aggie	Professional and Technical	Essex Aggie - Assessment	\$ 50,000	\$ 31,126	\$ 60,000	\$ 15,259	\$ 15,259	\$ 20,000	\$ 20,000	-66.7%
01-303-5331-0303	303	Essex Aggie	Professional and Technical	Essex Aggie Non-Net Assessment	\$ 20,000	\$ 9,028	\$ 30,000	\$ 12,500	\$ 2,500	\$ 15,000	\$ 15,000	-50.0%
Total Education					\$ 36,429,299	\$ 36,362,232	\$ 37,808,368	\$ 37,746,127	\$ 14,643,157	\$ 38,710,000	\$ 38,910,000	2.9%
01-410-5110-0410	410	Engineering	Personal Services	Engineering Payroll	\$ 196,665	\$ 196,658	\$ 200,324	\$ 200,324	\$ 116,844	\$ 206,898	\$ 206,898	3.3%
01-410-5120-0410	410	Engineering	Personal Services	Engineering Part Time Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-410-5140-0410	410	Engineering	Personal Services	Engineering Longevity	\$ 975	\$ 975	\$ 975	\$ 975	\$ 1,200	\$ 1,200	\$ 1,200	23.1%
01-410-5241-0410	410	Engineering	Purchase of services	Engineering Service Contracts	\$ 6,000	\$ 4,275	\$ 6,000	\$ 6,000	\$ 4,295	\$ 6,000	\$ 6,000	0.0%
01-410-5301-0410	410	Engineering	Professional and Technical	Engineering Advertising	\$ 150	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ 150	0.0%
01-410-5306-0410	410	Engineering	Professional and Technical	Engineering Employee Training	\$ 800	\$ 85	\$ 800	\$ 800	\$ -	\$ 800	\$ 800	0.0%
01-410-5342-0410	410	Engineering	Professional and Technical	Engineering Printing & Binding	\$ 1,000	\$ 752	\$ 100	\$ 100	\$ -	\$ 1,000	\$ 1,000	900.0%
01-410-5420-0410	410	Engineering	Supplies	Engineering Office Supplies	\$ 900	\$ -	\$ 900	\$ 900	\$ -	\$ 900	\$ 900	0.0%
01-410-5423-0410	410	Engineering	Supplies	Engineering Duplicating Supplies	\$ 1,000	\$ 274	\$ 1,000	\$ 1,000	\$ 450	\$ 1,000	\$ 1,000	0.0%
01-410-5433-0410	410	Engineering	Supplies	Engineering R & M - Equipment	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%
01-410-5530-0410	410	Engineering	Supplies	Engineering Engineering Supplies	\$ 600	\$ 39	\$ 600	\$ 600	\$ -	\$ 600	\$ 600	0.0%
01-410-5583-0410	410	Engineering	Supplies	Engineering Small Tools & Supplies	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%
01-410-5712-0410	410	Engineering	Other Charges and Expenses	Engineering Auto Allowance	\$ 2,000	\$ 793	\$ 2,000	\$ 2,000	\$ 479	\$ 2,000	\$ 2,000	0.0%
01-410-5730-0410	410	Engineering	Other Charges and Expenses	Engineering Dues & Publications	\$ 200	\$ 260	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	0.0%
01-410-5884-0410	410	Engineering	Capital Outlay	Engineering Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
					\$ 211,490	\$ 204,311	\$ 214,249	\$ 214,249	\$ 123,268	\$ 221,948	\$ 221,948	3.6%
01-420-5110-0420	420	Public Works	Personal Services	Public Works Payroll	\$ 168,005	\$ 171,332	\$ 171,332	\$ 171,332	\$ 101,997	\$ 238,235	\$ 178,235	4.0%
01-420-5120-0420	420	Public Works	Personal Services	Public Works Part Time Payroll	\$ 13,400	\$ 13,462	\$ 13,400	\$ 13,400	\$ 7,764	\$ 13,400	\$ 13,400	0.0%
01-420-5140-0420	420	Public Works	Personal Services	Public Works Longevity	\$ 1,175	\$ 1,175	\$ 1,175	\$ 1,175	\$ 1,250	\$ 1,250	\$ 1,250	6.4%
01-420-5210-0420	420	Public Works	Purchase of services	Public Works Electricity	\$ 13,000	\$ 11,230	\$ 13,000	\$ 13,000	\$ 6,216	\$ 13,000	\$ 13,000	0.0%
01-420-5212-0420	420	Public Works	Purchase of services	Public Works Heating Gas	\$ 12,500	\$ 10,869	\$ 12,500	\$ 12,500	\$ 7,258	\$ 12,500	\$ 12,500	0.0%
01-420-5230-0420	420	Public Works	Purchase of services	Public Works Water Charges	\$ 900	\$ 858	\$ 900	\$ 900	\$ 1,000	\$ 900	\$ 900	0.0%
01-420-5231-0420	420	Public Works	Purchase of services	Public Works Sewer Charges	\$ 1,000	\$ 899	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
01-420-5241-0420	420	Public Works	Purchase of services	Service Contracts-PW Admin Purchase	\$ 1,500	\$ 1,190	\$ 1,500	\$ 1,500	\$ 340	\$ 1,500	\$ 1,500	0.0%
01-420-5270-0420	420	Public Works	Purchase of services	Public Works Property Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-420-5291-0420	420	Public Works	Purchase of services	Public Works Custodial & Housekeepi	\$ 4,000	\$ 2,220	\$ 4,000	\$ 4,000	\$ 3,100	\$ 4,000	\$ 4,000	0.0%
01-420-5301-0420	420	Public Works	Professional and Technical	Public Works Advertising	\$ 2,000	\$ 2,007	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-420-5306-0420	420	Public Works	Professional and Technical	Public Works Employee Training	\$ 350	\$ -	\$ 350	\$ 350	\$ 102	\$ 350	\$ 350	0.0%
01-420-5340-0420	420	Public Works	Professional and Technical	Public Works Telephone	\$ 2,900	\$ 2,200	\$ 2,900	\$ 2,900	\$ 2,300	\$ 2,900	\$ 2,900	0.0%
01-420-5341-0420	420	Public Works	Professional and Technical	Public Works Postage	\$ 500	\$ 211	\$ 500	\$ 500	\$ 124	\$ 500	\$ 500	0.0%

FY2021 Budget Summary

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01-420-5420-0420		Public Works	Supplies	Public Works Office Supplies	\$ 3,000	\$ 1,939	\$ 3,000	\$ 3,000	\$ 2,190	\$ 3,000	\$ 3,000	0.0%
01-420-5421-0420		Public Works	Supplies	Public Works Computer Supplies	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-420-5423-0420		Public Works	Supplies	Public Works Duplicating Supplies	\$ 550	\$ 353	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	0.0%
01-420-5430-0420		Public Works	Supplies	Public Works Building Maintenance	\$ 6,500	\$ 6,271	\$ 6,500	\$ 6,500	\$ 7,035	\$ 6,500	\$ 6,500	0.0%
01-420-5730-0420		Public Works	Other Charges and Expenses	Public Works Dues & Publications	\$ 425	\$ -	\$ 425	\$ 425	\$ -	\$ 425	\$ 425	0.0%
01-420-5884-0420		Public Works	Capital Outlay	Public Works Machinery & Equipment	\$ 4,200	\$ 5,036	\$ 4,200	\$ 4,200	\$ 5,500	\$ 5,000	\$ 5,000	19.0%
					\$ 236,405	\$ 231,252	\$ 239,732	\$ 239,732	\$ 149,726	\$ 307,510	\$ 247,510	3.2%
01-421-5110-0421		Highway Maint	Personal Services	Highway Maint Payroll	\$ 917,990	\$ 874,110	\$ 833,905	\$ 833,905	\$ 486,192	\$ 933,408	\$ 883,408	5.9%
01-421-5140-0421		Highway Maint	Personal Services	Highway Maint Longevity	\$ 11,150	\$ 10,250	\$ 11,000	\$ 11,000	\$ 8,750	\$ 8,750	\$ 8,750	-20.5%
01-421-5241-0421		Highway Maint	Purchase of services	Highway Maint Service Contracts	\$ 77,000	\$ 53,818	\$ 77,000	\$ 77,000	\$ 51,628	\$ 77,000	\$ 77,000	0.0%
01-421-5271-0421		Highway Maint	Purchase of services	Highway Maint Equipment Rental	\$ 6,000	\$ 8,536	\$ 6,000	\$ 6,000	\$ 5,500	\$ 6,000	\$ 6,000	0.0%
01-421-5272-0421		Highway Maint	Purchase of services	Highway Maint Radio Rental & Mainte	\$ 2,800	\$ -	\$ 2,800	\$ 2,800	\$ -	\$ 2,800	\$ 2,800	0.0%
01-421-5306-0421		Highway Maint	Professional and Technical	Highway Maint Employee Training	\$ 400	\$ 615	\$ 400	\$ 400	\$ 320	\$ 400	\$ 400	0.0%
01-421-5312-0421		Highway Maint	Professional and Technical	Highway Maint Other Professional Fe	\$ 20,750	\$ 830	\$ 20,750	\$ 20,750	\$ 520	\$ 20,750	\$ 20,750	0.0%
01-421-5433-0421		Highway Maint	Supplies	Highway Maint R & M - Equipment	\$ 2,000	\$ 2,973	\$ 2,000	\$ 2,000	\$ 7,294	\$ 2,000	\$ 2,000	0.0%
01-421-5533-0421		Highway Maint	Supplies	Highway Maint Maint Materials	\$ 185,000	\$ 88,900	\$ 185,000	\$ 185,000	\$ 159,168	\$ 185,000	\$ 150,000	-18.9%
01-421-5583-0421		Highway Maint	Supplies	Highway Maint Small Tools & Supplie	\$ 7,500	\$ 6,374	\$ 7,500	\$ 7,500	\$ 7,721	\$ 7,500	\$ 7,500	0.0%
01-421-5585-0421		Highway Maint	Supplies	Highway Maint Uniforms & Assessorie	\$ 10,600	\$ 10,579	\$ 10,600	\$ 10,600	\$ 10,766	\$ 15,100	\$ 15,100	42.5%
01-421-5797-0421		Highway Maint	Other Charges and Expenses	Highway Maint Miscellaneous	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-421-5801-0421		Highway Maint	Other Charges and Expenses	Highway Maint Traffic Control & Sur	\$ 18,000	\$ 14,711	\$ 18,000	\$ 18,000	\$ 9,684	\$ 18,000	\$ 18,000	0.0%
01-421-5856-0421		Highway Maint	Capital Outlay	Highway Maint Other Improvements	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	0.0%
01-421-5884-0421		Highway Maint	Capital Outlay	Highway Maint Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
					\$ 1,266,290	\$ 1,071,696	\$ 1,182,055	\$ 1,182,055	\$ 747,544	\$ 1,283,808	\$ 1,198,808	1.4%
01-423-5110-0423		Snow & Ice Rem	Personal Services	Snow & Ice Payroll	\$ 193,344	\$ 193,344	\$ 125,000	\$ 125,000	\$ 112,873	\$ 125,000	\$ 125,000	0.0%
01-423-5241-0423		Snow & Ice Rem	Purchase of services	Snow & Ice Service Contracts	\$ 1,400	\$ 3,070	\$ 1,400	\$ 1,400	\$ 1,918	\$ 1,400	\$ 1,400	0.0%
01-423-5271-0423		Snow & Ice Rem	Purchase of services	Snow & Ice Equipment Rental	\$ 248,120	\$ 245,550	\$ 175,000	\$ 175,000	\$ 261,420	\$ 175,000	\$ 175,000	0.0%
01-423-5433-0423		Snow & Ice Rem	Supplies	Snow & Ice R & M - Equipment	\$ 173,536	\$ 173,536	\$ 30,000	\$ 30,000	\$ 107,930	\$ 30,000	\$ 30,000	0.0%
01-423-5531-0423		Snow & Ice Rem	Supplies	Snow & Ice Chemicals	\$ 160,000	\$ 227,405	\$ 160,000	\$ 160,000	\$ 240,400	\$ 160,000	\$ 160,000	0.0%
01-423-5533-0423		Snow & Ice Rem	Supplies	Snow & Ice Maint Materials	\$ 40,000	\$ 5,095	\$ 40,000	\$ 40,000	\$ 5,000	\$ 40,000	\$ 40,000	0.0%
01-423-5884-0423		Snow & Ice Rem	Capital Outlay	Snow & Ice Machinery & Equipment	\$ 31,600	\$ -	\$ 31,600	\$ 31,600	\$ -	\$ 31,600	\$ 31,600	0.0%
					\$ 848,000	\$ 848,000	\$ 563,000	\$ 563,000	\$ 729,541	\$ 563,000	\$ 563,000	0.0%
01-424-5210-0424		Street Lighting	Purchase of services	Street Lighting Electricity	\$ 162,400	\$ 102,778	\$ 150,000	\$ 150,000	\$ 77,057	\$ 120,000	\$ 120,000	-20.0%
01-424-5433-0424		Street Lighting	Supplies	Street Lighting R & M - Equipment	\$ 12,000	\$ 10,814	\$ 25,000	\$ 25,000	\$ 17,289	\$ 12,000	\$ 12,000	-52.0%
					\$ 174,400	\$ 113,592	\$ 175,000	\$ 175,000	\$ 94,346	\$ 132,000	\$ 132,000	-24.6%
01-428-5110-0428		Tree Division	Personal Services	Tree Dept Payroll	\$ 197,774	\$ 204,156	\$ 198,412	\$ 198,412	\$ 105,584	\$ 216,207	\$ 166,206	-16.2%

FY2021 Budget Summary

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01-428-5140-C428		Tree Division	Personal Services	Tree Dept Longevity	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250	\$ 1,100	\$ 1,100	-51.1%
01-428-5210-C428		Tree Division	Purchase of services	Tree Dept Electricity	\$ 1,350	\$ 1,058	\$ 1,350	\$ 1,350	\$ 1,000	\$ 1,350	\$ 1,350	0.0%
01-428-5212-C428		Tree Division	Purchase of services	Tree Dept Heating Gas	\$ 4,700	\$ 3,073	\$ 4,700	\$ 4,700	\$ 1,502	\$ 4,700	\$ 4,700	0.0%
01-428-5230-C428		Tree Division	Purchase of services	Water Charges	\$ 300	\$ 281	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
01-428-5231-C428		Tree Division	Purchase of services	Tree Dept Sewer Charges	\$ 520	\$ 600	\$ 520	\$ 520	\$ 600	\$ 520	\$ 520	0.0%
01-428-5240-C428		Tree Division	Purchase of services	Tree Dept R & M - Auto/Truck	\$ 5,500	\$ 3,842	\$ 5,500	\$ 5,500	\$ 8,725	\$ 5,500	\$ 5,500	0.0%
01-428-5241-C428		Tree Division	Purchase of services	Tree Dept Service Contracts	\$ 10,000	\$ 8,779	\$ 10,000	\$ 10,000	\$ 4,000	\$ 10,000	\$ 10,000	0.0%
01-428-5272-C428		Tree Division	Purchase of services	Radio Rental & Maintenance	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-428-5306-C428		Tree Division	Professional and Technical	Tree Dept Employee Training	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	0.0%
01-428-5340-C428		Tree Division	Professional and Technical	Tree Dept Telephone	\$ 275	\$ -	\$ 275	\$ 275	\$ -	\$ 275	\$ 275	0.0%
01-428-5430-C428		Tree Division	Supplies	Tree Dept Custodial Supplies	\$ 3,300	\$ 1,180	\$ 3,300	\$ 3,300	\$ 1,000	\$ 3,300	\$ 3,300	0.0%
01-428-5433-C428		Tree Division	Supplies	Tree Dept R & M - Equipment	\$ 4,000	\$ 2,289	\$ 4,000	\$ 4,000	\$ 1,500	\$ 4,000	\$ 4,000	0.0%
01-428-5481-C428		Tree Division	Supplies	Tree Dept Vehicle - Fuel	\$ 75	\$ -	\$ 75	\$ 75	\$ -	\$ 75	\$ 75	0.0%
01-428-5531-C428		Tree Division	Supplies	Tree Dept Chemicals	\$ 2,000	\$ 2,224	\$ 2,000	\$ 2,000	\$ 2,205	\$ 2,000	\$ 2,000	0.0%
01-428-5532-C428		Tree Division	Supplies	Tree Dept Small Tools & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-428-5583-C428		Tree Division	Supplies	Small Tools & Supplies-Tree Divisio	\$ 3,300	\$ 2,140	\$ 3,300	\$ 3,300	\$ 2,400	\$ 3,300	\$ 3,300	0.0%
01-428-5585-C428		Tree Division	Supplies	Tree Dept Uniforms & Accessories	\$ 2,400	\$ 2,311	\$ 2,600	\$ 2,600	\$ 2,478	\$ 2,600	\$ 2,600	0.0%
01-428-5884-C428		Tree Division	Capital Outlay	Tree Dept Machinery & Equipment	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0.0%
01-428-5966-C428		Tree Division	Interfund Operating Transfer	Stabilization Trans for Equip Replac	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
					\$ 251,994	\$ 246,183	\$ 240,832	\$ 240,832	\$ 133,543	\$ 257,477	\$ 207,476	-13.9%
01-429-5110-C429		Vehicle Mainten	Personal Services	Vehicle Maint Payroll	\$ 165,467	\$ 155,013	\$ 166,253	\$ 166,253	\$ 100,945	\$ 181,444	\$ 181,444	9.1%
01-429-5140-C429		Vehicle Mainten	Personal Services	Vehicle Maint Longevity	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,050	\$ 2,050	\$ 2,050	2.5%
01-429-5240-C429		Vehicle Mainten	Purchase of services	Vehicle Maint R & M - Auto/Truck	\$ 54,000	\$ 54,169	\$ 54,000	\$ 54,000	\$ 72,400	\$ 54,000	\$ 54,000	0.0%
01-429-5241-C429		Vehicle Mainten	Purchase of services	Vehicle Maint Service Contracts	\$ 900	\$ 1,202	\$ 900	\$ 900	\$ 1,200	\$ 900	\$ 900	0.0%
01-429-5306-C429		Vehicle Mainten	Professional and Technical	Vehicle Maint Employee Training	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-429-5433-C429		Vehicle Mainten	Supplies	Vehicle Maint R & M - Equipment	\$ 3,300	\$ 2,330	\$ 3,300	\$ 3,300	\$ 464	\$ 3,300	\$ 3,300	0.0%
01-429-5481-C429		Vehicle Mainten	Supplies	Vehicle Maint Vehicle - Fuel	\$ 230,000	\$ 197,157	\$ 230,000	\$ 230,000	\$ 163,600	\$ 230,000	\$ 150,000	-34.8%
01-429-5533-C429		Vehicle Mainten	Supplies	Vehicle Maint Maintenance Materials	\$ 700	\$ -	\$ 700	\$ 700	\$ -	\$ 700	\$ 700	0.0%
01-429-5583-C429		Vehicle Mainten	Supplies	Vehicle Maint Small Tools & Supplie	\$ 7,300	\$ 7,868	\$ 7,300	\$ 7,300	\$ 15,117	\$ 7,300	\$ 7,300	0.0%
01-429-5585-C429		Vehicle Mainten	Supplies	Vehicle Maint Uniforms & Assessorie	\$ 2,100	\$ 4,085	\$ 5,000	\$ 5,000	\$ 4,232	\$ 5,000	\$ 5,000	0.0%
01-429-5797-C429		Vehicle Mainten	Other Charges and Expenses	Vehicle Maint Miscellaneous	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-429-5966-C429		Vehicle Mainten	Interfund Operating Transfer	Stabilization Trans for Equip. Repl	\$ 118,000	\$ 118,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
					\$ 584,367	\$ 541,824	\$ 470,053	\$ 470,053	\$ 360,007	\$ 485,294	\$ 405,294	-13.8%
01-433-5120-C433		Collection & Dis	Personal Services	Solid Waste Payroll	\$ 8,000	\$ 5,342	\$ 8,000	\$ 8,000	\$ 3,653	\$ 8,000	\$ 8,000	0.0%
01-433-5292-C433		Collection & Dis	Purchase of services	Solid Waste Trash Collection	\$ 1,946,064	\$ 2,031,118	\$ 2,300,000	\$ 2,300,000	\$ 2,167,139	\$ 2,500,000	\$ 2,440,000	6.1%

FY2021 Budget Summary

Account Number	Dept. #	Dept. Name	Category	Description	Budgeted FY19	Expended FY19	Budgeted FY20	Town Meeting Approved	Expended Thru 12/31/19	Dept. Request FY2021	Manager Recommended FY2021	% Change FY20 vs. FY21
01-433-5312-C	433	Collection & Dis	Professional and Technical	Solid Waste Other Professional Fees	\$ 25,000	\$ 32,247	\$ 25,000	\$ 25,000	\$ 16,238	\$ 25,000	\$ 25,000	0.0%
					\$ 1,979,064	\$ 2,068,707	\$ 2,333,000	\$ 2,333,000	\$ 2,187,030	\$ 2,533,000	\$ 2,473,000	6.0%
01-491-5120-C	491	Cemetery	Personal Services	Cemetery Payroll	\$ 47,772	\$ 50,122	\$ 50,330	\$ 50,330	\$ 39,694	\$ 59,868	\$ 59,868	19.0%
01-491-5197-C	491	Cemetery	Personal Services	Cemetery Auto Allowance	\$ 864	\$ -	\$ 864	\$ 864	\$ -	\$ 864	\$ 864	0.0%
01-491-5210-C	491	Cemetery	Purchase of services	Cemetery Electricity	\$ 300	\$ 202	\$ 300	\$ 300	\$ 250	\$ 300	\$ 300	0.0%
01-491-5211-C	491	Cemetery	Purchase of services	Cemetery Heating Oil	\$ 2,000	\$ 3,377	\$ 2,000	\$ 2,000	\$ 3,500	\$ 2,000	\$ 2,000	0.0%
01-491-5212-C	491	Cemetery	Purchase of services	Cemetery Heating Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-491-5240-C	491	Cemetery	Purchase of services	Cemetery R & M - Auto/Truck	\$ 1,000	\$ 1,668	\$ 1,000	\$ 1,000	\$ 3,295	\$ 1,000	\$ 1,000	0.0%
01-491-5271-C	491	Cemetery	Purchase of services	Cemetery Equipment Rental	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-491-5341-C	491	Cemetery	Professional and Technical	Cemetery Postage	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-491-5420-C	491	Cemetery	Supplies	Cemetery Office Supplies	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
01-491-5430-C	491	Cemetery	Supplies	Cemetery Custodial Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 300	\$ 1,000	\$ 1,000	0.0%
01-491-5433-C	491	Cemetery	Supplies	Cemetery R & M - Equipment	\$ 1,200	\$ 397	\$ 1,200	\$ 1,200	\$ 400	\$ 1,200	\$ 1,200	0.0%
01-491-5481-C	491	Cemetery	Supplies	Cemetery Vehicle - Fuel	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-491-5533-C	491	Cemetery	Supplies	Cemetery Maintenance Materials	\$ 1,800	\$ 899	\$ 1,800	\$ 1,800	\$ 1,100	\$ 1,800	\$ 1,800	0.0%
01-491-5583-C	491	Cemetery	Supplies	Cemetery Small Tools & Supplies	\$ 100	\$ 532	\$ 100	\$ 100	\$ 750	\$ 100	\$ 100	0.0%
01-491-5841-C	491	Cemetery	Capital Outlay	Cemetery Other Improvements	\$ 2,500	\$ 300	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	0.0%
01-491-5856-C	491	Cemetery	Capital Outlay	Cemetery Other Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-491-5884-C	491	Cemetery	Capital Outlay	Cemetery Machinery & Equipment	\$ 3,800	\$ -	\$ 3,800	\$ 3,800	\$ -	\$ 3,800	\$ 3,800	0.0%
					\$ 63,536	\$ 57,497	\$ 66,094	\$ 66,094	\$ 49,289	\$ 75,632	\$ 75,632	14.4%
Total Public Works					\$ 5,615,546	\$ 5,383,062	\$ 5,484,015	\$ 5,484,015	\$ 4,574,295	\$ 5,859,669	\$ 5,524,668	0.7%
01-510-5110-C	510	Board of Health	Personal Services	BOH Payroll	\$ 123,011	\$ 130,230	\$ 126,757	\$ 126,757	\$ 74,775	\$ 129,810	\$ 129,810	2.4%
01-510-5120-C	510	Board of Health	Personal Services	BOH Part Time Payroll	\$ 20,380	\$ 21,784	\$ 21,500	\$ 21,500	\$ 11,449	\$ 22,000	\$ 22,000	2.3%
01-510-5140-C	510	Board of Health	Personal Services	BOH Longevity	\$ 1,025	\$ 1,125	\$ 1,125	\$ 1,125	\$ 1,200	\$ 1,200	\$ 1,200	6.7%
01-510-5197-C	510	Board of Health	Personal Services	BOH Auto Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-510-5241-C	510	Board of Health	Purchase of services	BOH Service Contracts	\$ 3,000	\$ 1,095	\$ 4,000	\$ 4,000	\$ 636	\$ 4,000	\$ 2,000	-50.0%
01-510-5301-C	510	Board of Health	Professional and Technical	BOH Advertising	\$ 300	\$ 237	\$ -	\$ -	\$ 535	\$ 300	\$ 300	0.0%
01-510-5340-C	510	Board of Health	Professional and Technical	BOH Telephone	\$ -	\$ 453	\$ -	\$ -	\$ 485	\$ -	\$ -	0.0%
01-510-5342-C	510	Board of Health	Professional and Technical	BOH Printing & Binding	\$ 500	\$ 674	\$ 800	\$ 800	\$ 375	\$ 600	\$ 600	-25.0%
01-510-5420-C	510	Board of Health	Supplies	BOH Office Supplies	\$ 900	\$ 603	\$ 900	\$ 900	\$ 485	\$ 900	\$ 900	0.0%
01-510-5422-C	510	Board of Health	Supplies	BOH Testing Materials	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.0%
01-510-5501-C	510	Board of Health	Supplies	BOH Medical Supplies	\$ 7,500	\$ 7,650	\$ 7,500	\$ 7,500	\$ 6,788	\$ 7,500	\$ 7,500	0.0%
01-510-5583-C	510	Board of Health	Supplies	BOH Small Tools & Supplies	\$ 200	\$ 229	\$ 200	\$ 200	\$ -	\$ 500	\$ 500	150.0%
01-510-5710-C	510	Board of Health	Other Charges and Expenses	BOH In-State Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	0.0%
01-510-5712-C	510	Board of Health	Other Charges and Expenses	BOH Mileage Reimbursement	\$ 4,000	\$ 2,558	\$ 4,000	\$ 4,000	\$ 1,225	\$ 4,000	\$ 3,000	-25.0%

FY2021 Budget Summary

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01-510-5730-C 510	Board of Health	Other Charges and Expenses	BOH Dues & Publications		\$ 400	\$ 10	\$ 400	\$ 400	\$ 120	\$ 400	\$ 400	0.0%
01-510-5797-C 510	Board of Health	Other Charges and Expenses	BOH Miscellaneous		\$ 75	\$ 138	\$ 75	\$ 75	\$ 272	\$ 400	\$ 400	433.3%
					\$ 161,591	\$ 167,086	\$ 167,557	\$ 167,557	\$ 98,346	\$ 172,110	\$ 169,110	0.9%
01-541-5110-C 541	Council on Aging	Personal Services	COA Payroll		\$ 157,129	\$ 167,965	\$ 206,311	\$ 206,311	\$ 115,221	\$ 211,939	\$ 211,939	2.7%
01-541-5120-C 541	Council on Aging	Personal Services	COA Part Time Payroll		\$ 103,155	\$ 74,928	\$ 82,422	\$ 82,422	\$ 42,066	\$ 89,077	\$ 89,077	8.1%
01-541-5210-C 541	Council on Aging	Purchase of services	COA Electricity		\$ 10,000	\$ 6,299	\$ 10,000	\$ 10,000	\$ 5,249	\$ 10,000	\$ 10,000	0.0%
01-541-5212-C 541	Council on Aging	Purchase of services	COA Heating Gas		\$ 9,000	\$ 8,470	\$ 9,000	\$ 9,000	\$ 5,498	\$ 9,000	\$ 9,000	0.0%
01-541-5230-C 541	Council on Aging	Purchase of services	COA Water Charges		\$ 1,500	\$ 1,174	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
01-541-5231-C 541	Council on Aging	Purchase of services	COA Sewer Charge		\$ 1,400	\$ 990	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,200	-14.3%
01-541-5240-C 541	Council on Aging	Purchase of services	COA R & M - Auto/Truck		\$ 5,000	\$ 2,662	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
01-541-5241-C 541	Council on Aging	Purchase of services	COA Service Contracts		\$ 8,800	\$ 8,376	\$ 9,000	\$ 9,000	\$ 8,427	\$ 11,918	\$ 10,000	11.1%
01-541-5291-C 541	Council on Aging	Purchase of services	COA Custodial & Housekeeping		\$ 3,600	\$ 3,885	\$ 3,600	\$ 3,600	\$ 3,400	\$ 3,900	\$ 3,500	-2.8%
01-541-5312-C 541	Council on Aging	Professional and Technical	COA Other Professional Fees		\$ 1,078	\$ 1,077	\$ 1,293	\$ 1,293	\$ 1,293	\$ 1,343	\$ 1,343	3.9%
01-541-5340-C 541	Council on Aging	Professional and Technical	COA Telephone		\$ 4,500	\$ 4,847	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	0.0%
01-541-5341-C 541	Council on Aging	Professional and Technical	COA Postage		\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 500	\$ 500	25.0%
01-541-5420-C 541	Council on Aging	Supplies	COA Office Supplies		\$ 1,750	\$ 1,766	\$ 1,750	\$ 1,750	\$ 1,454	\$ 1,800	\$ 1,000	-42.9%
01-541-5421-C 541	Council on Aging	Supplies	COA Computer Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-541-5423-C 541	Council on Aging	Supplies	COA Duplicating Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-541-5430-C 541	Council on Aging	Supplies	COA Custodial Supplies		\$ 9,400	\$ 9,602	\$ 4,000	\$ 4,000	\$ 4,300	\$ 6,205	\$ 5,000	25.0%
01-541-5481-C 541	Council on Aging	Supplies	COA Vehicle - Fuel		\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%
01-541-5712-C 541	Council on Aging	Other Charges and Expenses	COA Mileage Reimbursement		\$ 675	\$ 300	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	0.0%
01-541-5797-C 541	Council on Aging	Other Charges and Expenses	COA Miscellaneous		\$ 1,300	\$ 1,377	\$ 1,300	\$ 1,300	\$ 400	\$ 1,300	\$ 1,300	0.0%
					\$ 319,687	\$ 294,118	\$ 343,576	\$ 343,576	\$ 201,208	\$ 361,482	\$ 356,959	3.9%
01-543-5110-C 543	Veteran Services	Personal Services	Veteran Services Payroll		\$ 63,698	\$ 52,774	\$ 60,000	\$ 60,000	\$ 31,689	\$ 60,000	\$ 60,000	0.0%
01-543-5241-C 543	Veteran Services	Purchase of services	Veteran Services Service Contracts		\$ -	\$ 449	\$ 500	\$ 500	\$ 449	\$ 500	\$ 500	0.0%
01-543-5340-C 543	Veteran Services	Professional and Technical	Veteran Services Telephone		\$ 600	\$ 682	\$ 600	\$ 600	\$ 430	\$ 600	\$ 600	0.0%
01-543-5420-C 543	Veteran Services	Supplies	Veteran Services Office Supplies		\$ 1,450	\$ 282	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0.0%
01-543-5421-C 543	Veteran Services	Supplies	Veteran Services Computer Supplies		\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-543-5423-C 543	Veteran Services	Supplies	Veteran Services Duplicating Suppli		\$ 750	\$ 371	\$ 750	\$ 750	\$ 45	\$ 750	\$ 750	0.0%
01-543-5583-C 543	Veteran Services	Supplies	Veteran Services Small Tools & Supp		\$ 500	\$ 61	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.0%
01-543-5710-C 543	Veteran Services	Other Charges and Expenses	Veteran Services In-State Travel		\$ 600	\$ -	\$ 600	\$ 600	\$ -	\$ 600	\$ 600	0.0%
01-543-5712-C 543	Veteran Services	Other Charges and Expenses	Veteran Services Mileage Reimburs		\$ 600	\$ 341	\$ 600	\$ 600	\$ -	\$ 600	\$ 600	0.0%
01-543-5730-C 543	Veteran Services	Other Charges and Expenses	Veteran Services Dues & Publication		\$ 150	\$ 25	\$ 150	\$ 150	\$ 50	\$ 150	\$ 150	0.0%
01-543-5770-C 543	Veteran Services	Other Charges and Expenses	Veteran Services Veterans Benefits		\$ 175,000	\$ 160,852	\$ 175,000	\$ 175,000	\$ 91,066	\$ 175,000	\$ 175,000	0.0%
					\$ 243,348	\$ 215,837	\$ 240,700	\$ 240,700	\$ 123,729	\$ 240,700	\$ 240,700	0.0%

FY2021 Budget Summary

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01-544-5797-0	544	Retired Senior P	Other Charges and Expenses	Retired Sr Program Miscellaneous	\$ 1,700	\$ 600	\$ 1,700	\$ 1,700	\$ -	\$ 1,700	\$ 1,700	0.0%
					\$ 1,700	\$ 600	\$ 1,700	\$ 1,700	\$ -	\$ 1,700	\$ 1,700	0.0%
Total Human Services					\$ 726,326	\$ 677,641	\$ 753,533	\$ 753,533	\$ 423,283	\$ 775,992	\$ 768,469	2.0%
01-610-5110-0	610	Library	Personal Services	Library Payroll	\$ 415,995	\$ 405,809	\$ 423,296	\$ 423,296	\$ 250,601	\$ 432,623	\$ 432,623	2.2%
01-610-5120-0	610	Library	Personal Services	Library Part Time Payroll	\$ 155,394	\$ 136,985	\$ 162,311	\$ 162,311	\$ 72,292	\$ 162,892	\$ 162,892	0.4%
01-610-5140-0	610	Library	Personal Services	Library Longevity	\$ 2,825	\$ 2,775	\$ 2,825	\$ 2,825	\$ 1,250	\$ 2,750	\$ 2,750	-2.7%
01-610-5210-0	610	Library	Purchase of services	Library Electricity	\$ 22,550	\$ 21,782	\$ 27,000	\$ 27,000	\$ 22,793	\$ 22,550	\$ 22,550	-16.5%
01-610-5212-0	610	Library	Purchase of services	Library Heating Gas	\$ 11,000	\$ 15,350	\$ 20,000	\$ 20,000	\$ 12,219	\$ 11,000	\$ 11,000	-45.0%
01-610-5230-0	610	Library	Purchase of services	Library Water Charges	\$ 2,000	\$ 2,750	\$ 2,000	\$ 2,000	\$ 3,000	\$ 2,000	\$ 2,000	0.0%
01-610-5231-0	610	Library	Purchase of services	Library Sewer Charges	\$ 650	\$ 912	\$ 650	\$ 650	\$ 900	\$ 350	\$ 350	-46.2%
01-610-5241-0	610	Library	Purchase of services	Library Service Contracts	\$ 87,559	\$ 86,167	\$ 87,559	\$ 87,559	\$ 37,712	\$ 87,559	\$ 87,559	0.0%
01-610-5291-0	610	Library	Purchase of services	Library Custodial & Housekeeping	\$ 3,500	\$ 3,702	\$ 3,500	\$ 3,500	\$ 4,776	\$ 2,500	\$ 2,500	-28.6%
01-610-5340-0	610	Library	Professional and Technical	Library Telephone	\$ 2,000	\$ 1,656	\$ 2,000	\$ 2,000	\$ 2,000	\$ 200	\$ 200	-90.0%
01-610-5341-0	610	Library	Professional and Technical	Library Postage	\$ -	\$ 40	\$ 100	\$ 100	\$ 322	\$ 200	\$ 200	100.0%
01-610-5420-0	610	Library	Supplies	Library Office Supplies	\$ 1,300	\$ 1,494	\$ 1,300	\$ 1,300	\$ 1,660	\$ 1,000	\$ 1,000	-23.1%
01-610-5421-0	610	Library	Supplies	Library Computer Supplies	\$ 600	\$ 473	\$ 600	\$ 600	\$ 1,125	\$ 300	\$ 300	-50.0%
01-610-5423-0	610	Library	Supplies	Library Duplicating Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-610-5430-0	610	Library	Supplies	Library Custodial /Bldg R&M	\$ 4,000	\$ 7,763	\$ 4,000	\$ 4,000	\$ 2,104	\$ 3,000	\$ 3,000	-25.0%
01-610-5432-0	610	Library	Supplies	Library Safety Equipment Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-610-5433-0	610	Library	Supplies	Library R & M - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-610-5581-0	610	Library	Supplies	Library Library Supplies	\$ 2,500	\$ 3,463	\$ 2,500	\$ 2,500	\$ 2,287	\$ 2,000	\$ 2,000	-20.0%
01-610-5586-0	610	Library	Supplies	Library Library Programming	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	0.0%
01-610-5712-0	610	Library	Other Charges and Expenses	Library Mileage Reimbursement	\$ 2,000	\$ 1,611	\$ 2,000	\$ 2,000	\$ 1,014	\$ 2,000	\$ 2,000	0.0%
01-610-5730-0	610	Library	Other Charges and Expenses	Library Dues & Publications	\$ 114,976	\$ 109,667	\$ 114,976	\$ 114,976	\$ 100,955	\$ 115,000	\$ 115,000	0.0%
01-610-5856-0	610	Library	Capital Outlay	Library Other Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-610-5884-0	610	Library	Capital Outlay	Library Machinery & Equipment	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	-100.0%
					\$ 828,849	\$ 802,399	\$ 856,867	\$ 856,867	\$ 517,011	\$ 847,924	\$ 847,924	-1.0%
01-630-5110-0	630	Recreation	Personal Services	Recreation Payroll	\$ 60,288	\$ 60,057	\$ 61,396	\$ 61,396	\$ 34,327	\$ 62,726	\$ 62,726	2.2%
01-630-5120-0	630	Recreation	Personal Services	Recreation Part Time Payroll	\$ 12,900	\$ 8,561	\$ 12,900	\$ 12,900	\$ 5,150	\$ 12,900	\$ 10,000	-22.5%
01-630-5140-0	630	Recreation	Personal Services	Recreation Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-630-5241-0	630	Recreation	Purchase of services	Service Contracts	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 4,200	\$ 4,200	68.0%
01-630-5270-0	630	Recreation	Purchase of services	Recreation Property Rental	\$ 2,500	\$ 2,326	\$ 2,500	\$ 2,500	\$ 1,678	\$ 3,300	\$ 2,800	12.0%
01-630-5306-0	630	Recreation	Professional and Technical	Recreation Employee Training	\$ 150	\$ -	\$ 150	\$ 150	\$ 120	\$ 150	\$ 150	0.0%
01-630-5342-0	630	Recreation	Professional and Technical	Recreation Printing & Binding	\$ 400	\$ 167	\$ 400	\$ 400	\$ 336	\$ 400	\$ 200	-50.0%
01-630-5420-0	630	Recreation	Supplies	Recreation Office Supplies	\$ 750	\$ 750	\$ 750	\$ 750	\$ 248	\$ 750	\$ 600	-20.0%

FY2021 Budget Summary

Account Number	Dept. #	Dept. Name	Category	Description	Budgeted FY19	Expended FY19	Budgeted FY20	Town Meeting Approved	Expended Thru 12/31/19	Dept. Request FY2021	Manager Recommended FY2021	% Change FY20 vs. FY21
01-630-5460-C 630		Recreation	Supplies	Recreation Grounds Maint Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
01-630-5582-C 630		Recreation	Supplies	Recreation Baseball Programs	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 2,000	-20.0%
01-630-5584-C 630		Recreation	Supplies	Recreation Other Summer Events	\$ 8,300	\$ 8,420	\$ 8,300	\$ 8,300	\$ 50	\$ 8,300	\$ 8,300	0.0%
01-630-5587-C 630		Recreation	Supplies	Recreation Fall & Winter Programs	\$ 3,500	\$ 3,680	\$ 3,500	\$ 3,500	\$ 1,616	\$ 3,500	\$ 3,000	-14.3%
01-630-5712-C 630		Recreation	Other Charges and Expenses	Recreation Mileage Reimbursement	\$ 150	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ 150	0.0%
01-630-5730-C 630		Recreation	Other Charges and Expenses	Recreation Dues & Publications	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	0.0%
01-630-5856-C 630		Recreation	Capital Outlay	Recreation Other Improvements	\$ 2,000	\$ 2,000	\$ 2,000	\$ 37,000	\$ 14,873	\$ 2,000	\$ 2,000	0.0%
					\$ 96,188	\$ 88,461	\$ 97,296	\$ 132,296	\$ 58,399	\$ 101,126	\$ 96,376	-0.9%
01-631-5584-C 631		VETERANS ORG	Supplies	Veteran Organ Memorial Day Parade	\$ 5,500	\$ 4,968	\$ 5,500	\$ 5,500	\$ -	\$ 5,500	\$ 5,500	0.0%
					\$ 5,500	\$ 4,968	\$ 5,500	\$ 5,500		\$ 5,500	\$ 5,500	0.0%
01-650-5120-C 650		Parks	Personal Services	Parks Part Time Payroll	\$ 10,000	\$ 8,404	\$ 10,000	\$ 10,000	\$ 8,736	\$ 10,000	\$ 10,000	0.0%
01-650-5210-C 650		Parks	Purchase of services	Parks Electricity	\$ 12,000	\$ 7,911	\$ 12,000	\$ 12,000	\$ 6,812	\$ 12,000	\$ 10,000	-16.7%
01-650-5212-C 650		Parks	Purchase of services	Parks Heating Gas	\$ 2,300	\$ 2,106	\$ 2,300	\$ 2,300	\$ 1,354	\$ 2,300	\$ 2,300	0.0%
01-650-5230-C 650		Parks	Purchase of services	Parks Water Charges	\$ 16,500	\$ 12,932	\$ 16,500	\$ 16,500	\$ 13,072	\$ 16,500	\$ 13,000	-21.2%
01-650-5231-C 650		Parks	Purchase of services	Parks Sewer Charges	\$ 4,000	\$ 1,500	\$ 4,000	\$ 4,000	\$ 900	\$ 4,000	\$ 1,500	-62.5%
01-650-5241-C 650		Parks	Purchase of services	Parks Service Contracts	\$ 2,900	\$ 3,106	\$ 2,900	\$ 2,900	\$ 2,531	\$ 2,900	\$ 2,900	0.0%
01-650-5291-C 650		Parks	Purchase of services	Parks Custodial & Housekeeping	\$ 4,800	\$ 1,791	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ 3,000	-37.5%
01-650-5430-C 650		Parks	Supplies	Parks Custodial Supplies	\$ 1,200	\$ 860	\$ 1,200	\$ 1,200	\$ 106	\$ 1,200	\$ 1,000	-16.7%
01-650-5433-C 650		Parks	Supplies	Parks R & M - Equipment	\$ 5,500	\$ 6,641	\$ 5,500	\$ 5,500	\$ 10,900	\$ 5,500	\$ 5,500	0.0%
01-650-5460-C 650		Parks	Supplies	Parks Grounds Maint Supplies	\$ 9,000	\$ 2,895	\$ 9,000	\$ 9,000	\$ 4,280	\$ 9,000	\$ 9,000	0.0%
01-650-5531-C 650		Parks	Supplies	Parks Chemicals	\$ 2,800	\$ 823	\$ 2,800	\$ 2,800	\$ 1,000	\$ 2,800	\$ 2,800	0.0%
01-650-5533-C 650		Parks	Supplies	Parks Maintenance Materials	\$ 4,500	\$ 6,071	\$ 4,500	\$ 4,500	\$ 150	\$ 4,500	\$ 4,500	0.0%
01-650-5583-C 650		Parks	Supplies	Parks Small Tools & Supplies	\$ 1,500	\$ 3,704	\$ 1,500	\$ 1,500	\$ 1,719	\$ 1,500	\$ 1,500	0.0%
01-650-5884-C 650		Parks	Capital Outlay	Parks Machinery & Equipment	\$ 1,400	\$ 195	\$ 1,400	\$ 1,400	\$ -	\$ 1,400	\$ 1,400	0.0%
01-650-5966-C 650		Parks	Interfund Operating Transfers	Stabilization Trans for Equip Repla	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
					\$ 83,400	\$ 63,939	\$ 78,400	\$ 78,400	\$ 51,560	\$ 78,400	\$ 68,400	-12.8%
01-691-5120-C 691		Historical Comm	Personal Services	Historical Comm Part-Time	\$ 650	\$ 1,885	\$ 650	\$ 650	\$ 882	\$ 650	\$ 300	-53.8%
01-691-5210-C 691		Historical Comm	Purchase of services	Historical Comm Electricity	\$ 2,800	\$ 3,946	\$ 2,800	\$ 2,800	\$ 1,693	\$ 2,800	\$ 2,500	-10.7%
01-691-5212-C 691		Historical Comm	Purchase of services	Historical Comm Heating Gas	\$ 4,000	\$ 4,405	\$ 4,000	\$ 4,000	\$ 1,841	\$ 4,000	\$ 4,000	0.0%
01-691-5230-C 691		Historical Comm	Purchase of services	Historical Comm Water Charges	\$ 400	\$ 370	\$ 400	\$ 400	\$ 292	\$ 400	\$ 400	0.0%
01-691-5231-C 691		Historical Comm	Purchase of services	Historical Comm Sewer Charges	\$ 520	\$ 600	\$ 520	\$ 520	\$ 450	\$ 520	\$ 520	0.0%
01-691-5312-C 691		Historical Comm	Professional and Technical	Historical Comm Other Professional	\$ 5,000	\$ 125	\$ 5,000	\$ 5,000	\$ 690	\$ 5,000	\$ 1,000	-80.0%
01-691-5340-C 691		Historical Comm	Professional and Technical	Historical Comm Telephone	\$ 600	\$ -	\$ 600	\$ 600	\$ -	\$ 600	\$ -	-100.0%
01-691-5420-C 691		Historical Comm	Supplies	Historical Comm Office Supplies	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	0.0%
01-691-5430-C 691		Historical Comm	Supplies	Historical Comm Custodial Supplies	\$ 4,000	\$ 1,915	\$ 4,000	\$ 4,000	\$ 415	\$ 4,000	\$ 4,000	0.0%

FY2021 Budget Summary

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01-691-5460-C 691	Historical Comm	Supplies	Historical Comm Grounds Maint Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-691-5710-C 691	Historical Comm	Other Charges and Expenses	Historical Comm in-State Travel	\$ 150	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ 150	\$ 150	0.0%
01-691-5797-C 691	Historical Comm	Other Charges and Expenses	Historical Comm Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
					\$ 18,420	\$ 13,246	\$ 18,420	\$ 18,420	\$ 6,263	\$ 18,420	\$ 13,170	-28.5%
Total Culture and Recreation					\$ 1,032,357	\$ 973,013	\$ 1,056,483	\$ 1,091,483	\$ 633,232	\$ 1,051,370	\$ 1,031,370	-2.4%
01-710-5910-C 710	Debt	Debt Service	Debt Service Maturing Prin L-T Debt	\$ 1,624,886	\$ 1,574,000	\$ 1,139,771	\$ 1,139,771	\$ 565,511	\$ 655,500	\$ 655,500	\$ 655,500	-42.5%
01-710-5911-C 710	Debt	Debt Service	Debt Service L-T Interest	\$ 425,093	\$ 460,247	\$ 378,526	\$ 378,526	\$ 357,291	\$ 415,784	\$ 415,874	\$ 415,874	9.9%
01-710-5915-C 710	Debt	Debt Service	Debt Service Interst on S-T Debt	\$ 189,300	\$ 157,214	\$ 75,000	\$ 75,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	-33.3%
01-710-5916-C 710	Debt	Debt Service	Debt Service Debt Exclusion Interes	\$ 1,161,214	\$ 1,056,358	\$ 1,019,273	\$ 1,019,273	\$ 896,755	\$ 1,112,861	\$ 1,192,621	\$ 1,192,621	17.0%
01-710-5919-C 710	Debt	Debt Service	Debt Exclusion Principle	\$ 1,811,788	\$ 1,849,722	\$ 1,982,415	\$ 1,982,415	\$ 1,568,192	\$ 1,989,500	\$ 1,994,500	\$ 1,994,500	0.6%
01-710-5920-C 710	Debt	Debt Service	Debt Service Betterment Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-710-5925-C 710	Debt	Debt Service	Debt Service Interest Storm Water	\$ 1,630	\$ 1,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
					\$ 5,213,911	\$ 5,099,171	\$ 4,594,985	\$ 4,594,985	\$ 3,387,748	\$ 4,223,645	\$ 4,308,495	-6.2%
01-911-5176-C 911	Retirement & Pe	Personal Services	Social Security	\$ 530,000	\$ 577,227	\$ 550,000	\$ 550,000	\$ 342,651	\$ 596,800	\$ 596,800	\$ 596,800	8.5%
01-911-5177-C 911	Retirement & Pe	Personal Services	Retirement Fund	\$ 4,750,000	\$ 4,726,624	\$ 5,288,633	\$ 5,288,633	\$ 5,288,633	\$ 5,646,150	\$ 5,646,150	\$ 5,646,150	6.8%
01-912-5179-C 912	WORKMENS CO	Personal Services	W/C - Insurance Premium	\$ 460,000	\$ 357,334	\$ 460,000	\$ 460,000	\$ 295,238	\$ 460,000	\$ 460,000	\$ 460,000	0.0%
01-912-5180-C 912	WORKMENS CO	Personal Services	PY Workers Comp Expenditure	\$ -	\$ 2,671	\$ 2,000	\$ 2,000	\$ 1,150	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
01-914-5171-C 914	INSURANCE	Personal Services	OPEB	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-914-5172-C 914	INSURANCE	Personal Services	Unemployment Insurance	\$ 150,000	\$ 62,954	\$ 100,000	\$ 100,000	\$ 27,053	\$ 60,000	\$ 59,400	\$ 59,400	-40.6%
01-914-5174-C 914	INSURANCE	Personal Services	Life/Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-914-5175-C 914	INSURANCE	Personal Services	Administrative Expense	\$ 12,000	\$ 10,864	\$ 12,000	\$ 12,000	\$ 8,969	\$ 14,000	\$ 14,000	\$ 14,000	16.7%
01-914-5756-C 914	INSURANCE	Other Charges and Expenses	Health Insurance - Town Contributio	\$ 9,200,000	\$ 8,870,010	\$ 9,350,000	\$ 9,350,000	\$ 7,883,608	\$ 9,600,000	\$ 9,650,000	\$ 9,650,000	3.2%
01-915-5756-C 915	LIFE INSURANCE	Other Charges and Expenses	Life Insurance - Town Contribution	\$ 53,000	\$ 52,536	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
01-916-5757-C 916	MEDICARE	Other Charges and Expenses	Medicare Penalty - Town pymnt for R	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
01-919-5755-C 919	MEDICARE	Other Charges and Expenses	Eye Vision									0.0%
01-919-5756-C 919	Dental Insurance	Other Charges and Expenses	Dental Insurance - Town Contributio	\$ 420,000	\$ 404,287	\$ 420,000	\$ 420,000	\$ 549,518	\$ 420,000	\$ 420,000	\$ 420,000	0.0%
01-942-5111-C 942	RESERVES	Personal Services	Salary & Wage Adjustment	\$ 70,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	-50.0%
01-942-5151-C 942	RESERVES	Personal Services	Wage Buy-Back	\$ 100,000	\$ 65,777	\$ 150,000	\$ 150,000	\$ 109,084	\$ 235,000	\$ 235,000	\$ 235,000	56.7%
01-942-5796-C 942	RESERVES	Other Charges and Expenses	Contingency - Reserves	\$ 89,371	\$ -	\$ 445,060	\$ 472,301	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	-77.5%
01-942-5962-C 942	RESERVES	Interfund Operating Transfer	Reserve Xfer to Spec Rev Fund	\$ -	\$ -	\$ -	\$ -					0.0%
					\$ 15,959,371	\$ 15,255,284	\$ 17,037,693	\$ 17,064,934	\$ 14,565,904	\$ 17,393,950	\$ 17,343,350	1.8%
62-455-5110-C 455	Storm Water	Personal Services	Storm Water Full-time Payroll	\$ 40,000	\$ 17,990	\$ 150,000	\$ 150,000	\$ 81,304	\$ 155,878	\$ 155,878	\$ 155,878	3.9%
62-455-5140-C 455	Storm Water	Personal Services	Storm Water Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 900	\$ 900	0.0%
62-455-5172-C 455	Storm Water	Personal Services	Storm Water Unemployment Insurance	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	-100.0%
62-455-5174-C 455	Storm Water	Personal Services	Storm Water Life/Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	0.0%

FY2021 Budget Summary

Account Number	Dept. #	Dept. Name	Category	Description	Budgeted FY19	Expended FY19	Budgeted FY20	Town Meeting Approved	Expended Thru 12/31/19	Dept. Request FY2021	Manager Recommended FY2021	% Change FY20 vs. FY21
62-455-5176-0455		Storm Water	Personal Services	Storm Water Social Security	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ -	-100.0%
62-455-5177-0455		Storm Water	Personal Services	Storm Water Retirement/Pension	\$ -	\$ -	\$ 16,500	\$ 16,500	\$ -	\$ 16,500	\$ -	-100.0%
62-455-5212-0455		Storm Water	Purchase of services	Storm Water Heating Gas	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	-100.0%
62-455-5230-0455		Storm Water	Purchase of services	Storm Water Water Charges	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	-100.0%
62-455-5241-0455		Storm Water	Purchase of services	Storm Water Service Contracts	\$ -	\$ -	\$ 319,624	\$ 319,624	\$ 40,979	\$ 370,000	\$ 300,000	-6.1%
62-455-5301-0455		Storm Water	Professional and Technical	Storm Water Advertising	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	50.0%
62-455-5305-0455		Storm Water	Professional and Technical	Storm Water Legal	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.0%
62-455-5306-0455		Storm Water	Professional and Technical	Storm Water Training	\$ -	\$ -	\$ -	\$ -	\$ 2,138	\$ 5,000	\$ 5,000	0.0%
62-455-5312-0455		Storm Water	Professional and Technical	Storm Water	\$ -	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
62-455-5340-0455		Storm Water	Professional and Technical	Storm Water Telephone	\$ -	\$ 461	\$ -	\$ -	\$ 440	\$ 1,000	\$ 1,000	0.0%
62-455-5341-0455		Storm Water	Professional and Technical	Storm Water Postage	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 500	\$ 500	0.0%
62-455-5420-0455		Storm Water	Supplies	Storm Water Office Supplies	\$ -	\$ 95	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	0.0%
62-455-5421-0455		Storm Water	Supplies	Storm Water Computer Supplies	\$ -	\$ 1,465	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	0.0%
62-455-5481-0455		Storm Water	Supplies	Storm Water Fuel	\$ -	\$ -	\$ -	\$ -	\$ 197	\$ 1,500	\$ 1,500	0.0%
62-455-5533-0455		Storm Water	Supplies	Storm Water Maintenance Materials	\$ -	\$ 2,820	\$ 25,000	\$ 25,000	\$ 19,500	\$ 35,000	\$ 20,000	-20.0%
62-455-5884-0455		Storm Water	Other Charges and Expenses	Storm Water Machinery/Equipment	\$ -	\$ 22,659	\$ 99,700	\$ 99,700	\$ 28,999	\$ 100,000	\$ -	-100.0%
Total Storm Water					\$ 40,000	\$ 50,290	\$ 680,624	\$ 680,624	\$ 173,557	\$ 708,078	\$ 500,278	-26.5%
					\$ 77,410,856	\$ 75,885,074	\$ 80,210,497	\$ 80,210,497	\$ 46,584,620	\$ 83,528,305	\$ 82,109,608	2.4%

**FY21 Proposed Revenues
Summary**

Classification	FY19 Proposed	FY19 Budget	FY20 Budget	FY21 Proposed
Taxes	\$ 55,306,873	\$ 55,546,050	\$ 57,247,700	\$ 59,166,640
Fees	\$ 436,000	\$ 598,936	\$ 432,350	\$ 498,000
Licenses/Permits	\$ 578,500	\$ 867,119	\$ 670,500	\$ 785,500
State and Federal Revenue	\$ 25,061,335	\$ 25,302,090	\$ 25,762,243	\$ 25,436,792
State Assessments	\$ (3,795,376)	\$ (3,974,439)	\$ (4,251,192)	\$ (4,507,499)
Miscellaneous	\$ 49,000	\$ 272,849	\$ 166,000	\$ 234,000
Transfers	\$ 341,801	\$ 341,801	\$ 441,801	\$ 544,160
Total Revenue	\$ 77,978,133	\$ 78,954,406	\$ 80,469,402	\$ 82,157,593

FY21 Proposed Revenues

Account	Classification	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposed
	Taxes				
4110	Personal Property Taxes	\$ 1,304,500	\$ 1,374,636	\$ 1,252,097	\$ 1,283,399
4120	Real Estate Taxes	\$ 45,997,538	\$ 45,813,470	\$ 47,787,299	\$ 49,306,818
4125	Supplemental Taxes	\$ 20,000	\$ 20,000	\$ 50,000	\$ 50,000
4130	Property Tax Abates/Exempts.	\$ (325,000)	\$ (309,759)	\$ (374,494)	\$ (310,000)
4130	Overlay Surplus	\$ 75,000	\$ 75,000	\$ 75,000	\$ 100,000
4140	Debt Exclusion Revenue	\$ 2,933,242	\$ 2,933,242	\$ 2,937,496	\$ 3,187,121
4141	Special Assessment Betterment	\$ 45,000	\$ 45,000	\$ 91,000	\$ 90,000
4150	Motor Vehicle Excise	\$ 4,745,674	\$ 4,945,945	\$ 4,850,000	\$ 4,850,000
4160	Boat Excise	\$ 3,000	\$ 3,130	\$ 3,000	\$ 3,000
4161	Meals Tax	\$ 375,000	\$ 467,773	\$ 425,000	\$ 440,000
4170	Penalties & Interest	\$ 110,000	\$ 156,311	\$ 130,000	\$ 145,000
4171	Interest - Municipal Bills	\$ -	\$ -	\$ -	
4180	Payment in Lieu of Taxes	\$ 22,919	\$ 21,302	\$ 21,302	\$ 21,302
	Total Taxes	\$ 55,306,873	\$ 55,546,050	\$ 57,247,700	\$ 59,166,640

Note: Real Estate Tax estimate includes 2.5% above FY19 plus \$600K for average new growth for 5 years.

FY21 Proposed Revenues

Account	Classification	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposed
	Fees				
4320.4401	Planning Board Fees	\$ 2,500	\$ 3,217	\$ 2,500	\$ 5,000
4320.4402	Board of Appeals Fees	\$ 5,000	\$ 4,260	\$ 5,000	\$ 5,000
4320.4403	Cable Television Fees	\$ 6,000	\$ -	\$ -	\$ -
4320.4406	Board of Health	\$ 28,000	\$ 25,825	\$ 30,000	\$ 30,000
4320.4407	Street Opening Fee	\$ 3,500	\$ 3,900	\$ 3,500	\$ 3,500
4320.4408	Municipal Lien Certificate Fee	\$ 35,000	\$ 28,001	\$ 25,000	\$ 35,000
4320.4411	Assessors List & Copy	\$ 8,000	\$ 8,238	\$ 8,000	\$ 10,000
4320.4412	Police Admin. Outside Detail	\$ 35,000	\$ 160,033	\$ 40,000	\$ 60,000
4320.4413	Fire Admin. Outside Detail	\$ 1,000	\$ 836	\$ 1,000	\$ 1,000
4320.4417.....	Town Clerk	\$ 40,000	\$ 42,216	\$ 36,600	\$ 40,000
4320.4424	Dog License Fees and Fines	\$ 18,000	\$ 17,177	\$ 17,000	\$ 17,000
4320.4418.....	Police Department	\$ 10,000	\$ 13,950	\$ 10,000	\$ 10,000
4320.4441.....	Fire Department	\$ 35,000	\$ 36,080	\$ 35,250	\$ 38,000
4170.4175	Tax Title Legal	\$ 5,000	\$ 2,794	\$ -	\$ -
4170.4175	Tax Tile Release	\$ 5,000	\$ 6,557	\$ -	\$ -
4170.4440	Motor Vehicle Clears	\$ 30,000	\$ 32,980	\$ 30,000	\$ 30,000
4470.4773	Animal Control	\$ 3,000	\$ 2,980	\$ 3,000	\$ 3,000
4170.4179	Tax Collector Demands/Fees	\$ 135,000	\$ 149,842	\$ 140,000	\$ 150,000
4370.4405	Engineering	\$ 5,000	\$ 350	\$ 500	\$ 500
4370.4470	Ambulance	\$ 20,000	\$ 18,560	\$ 20,000	\$ 20,000
	MV Excise Warrant Fees	\$ -	\$ 41,140	\$ 25,000	\$ 40,000
	Total Fees	\$ 430,000	\$ 598,936	\$ 432,350	\$ 498,000

FY21 Proposed Revenues

Account	Classification	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposed
Licenses & Permits					
4400.4410	Alcohol Licenses	\$ 70,000	\$ 72,700	\$ 70,000	\$ 75,000
4400.4420	Selectmen Licenses	\$ 3,500	\$ 7,475	\$ 3,500	\$ 3,500
4400.4450	Building Permits	\$ 375,000	\$ 587,115	\$ 425,000	\$ 500,000
4400.4451	Plumbing Permits	\$ 35,000	\$ 34,160	\$ 35,000	\$ 50,000
4400.4452	Gas Permits	\$ 20,000	\$ 32,062	\$ 30,000	\$ 30,000
4400.4453	Wiring Permits	\$ 90,000	\$ 103,497	\$ 90,000	\$ 110,000
4400.4454	Sealer of Weights	\$ 8,000	\$ 7,110	\$ 7,000	\$ 7,000
4400.4455	Trench Permit Fees	\$ -	\$ 5,850	\$ -	\$ -
4400.4457	Sheet Metal Permits	\$ 2,000	\$ 17,150	\$ 10,000	\$ 10,000
Total License & Permits		\$ 603,500	\$ 867,119	\$ 670,500	\$ 785,500
Fines and Forfeits					
4770.4435	Parking Tickets	\$ 500	\$ 1,968	\$ 1,000	\$ 1,000
4770.4438	Towing Fees	\$ 6,000	\$ 8,640	\$ 7,000	\$ -
4770.4460	BOH - Code Enforcement/40U	\$ 150,000	\$ 142,750	\$ 50,000	\$ 100,000
4770.4466	Police - NonCriminal Disposition	\$ -	\$ 500	\$ -	\$ -
4770.4467	Fire - NonCriminal Dispositions	\$ -	\$ 1,900	\$ -	\$ -
4770.4681	Court Fines	\$ 6,000	\$ 3,680	\$ 3,000	\$ 3,000
Total Fines and Forfeits		\$ 162,500	\$ 159,438	\$ 61,000	\$ 104,000
Miscellaneous Revenue					
4800.4418	Charge for Copies	\$ 500	\$ 500	\$ -	\$ -
4800.4471	MV Excise (Prior to 2002)	\$ 1,000	\$ 1,000	\$ -	\$ -
4800.4820	Investment Earnings	\$ 75,000	\$ 111,911	\$ 100,000	\$ 125,000
4800.4840	Miscellaneous Recurring	\$ -	\$ -	\$ 5,000	\$ 5,000
4800.4842	Miscellaneous Non-Recurring	\$ -	\$ -	\$ -	\$ -
4800.4856	Miscellaneous - Bad Check Fees	\$ -	\$ -	\$ -	\$ -
4800.4816	Sale of Equipment	\$ -	\$ -	\$ -	\$ -
4900.4930	Premium from Sale of Bond	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous		\$ 76,500	\$ 113,411	\$ 105,000	\$ 130,000

FY21 Proposed Revenues

Account	Classification	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposed (Governor's)
	Federal Revenue						
4580.4462	School - Medicaid Reimb.	\$ 250,000	\$ 408,670	\$ 250,000	\$ 270,888	\$ 250,000	\$ 250,000
4580.4463	BOH - Medicaid Reimb.	\$ -	\$ -	\$ -	\$ 6,524	\$ 5,000	\$ 5,000
4580.4464	Medicare Drug Subsidy	\$ -	\$ -	\$ -	\$ 2,919	\$ -	\$ -
	Total Federal Revenue	\$ 250,000	\$ 408,670	\$ 250,000	\$ 280,331	\$ 255,000	\$ 255,000
	State Revenue						
4600.4663	Veterans Benefit Reimb.	\$ 165,446	\$ 171,342	\$ 170,216	\$ 170,216	\$ 163,348	\$ 134,752
4610.4611	State Owned Land	\$ 32,907	\$ 32,907	\$ 36,938	\$ 36,938	\$ 42,872	\$ 43,797
4610.4615	Veteran, Blind, Surv. Spouse	\$ 183,755	\$ 306,530	\$ 154,434	\$ 154,434	\$ 188,742	\$ 217,473
4620.4617	Charter School	\$ 617,801	\$ 516,050	\$ 419,953	\$ 419,953	\$ 582,419	\$ 435,163
4620.4621	Chapter 70	\$ 19,182,047	\$ 19,182,047	\$ 19,297,217	\$ 19,297,217	\$ 19,413,857	\$ 20,166,586
4620.4630	School Construction	\$ 895,982	\$ 895,982	\$ 895,982	\$ 895,982	\$ 895,982	\$ -
4660.4671	UGGA	\$ 3,500,184	\$ 3,500,184	\$ 3,622,690	\$ 3,622,690	\$ 3,720,503	\$ 3,824,677
4680.4772	RMV - Tickets/Citations	\$ 30,000	\$ 45,617	\$ 45,000	\$ 60,011	\$ 50,000	\$ 50,000
4370.4409	LRTA Bus Reimb.	\$ 70,000	\$ 86,717	\$ 70,000	\$ 146,308	\$ 70,000	\$ 70,000
13.1700	School Lunch	\$ 19,372	\$ 14,787	\$ 19,372	\$ 19,372	\$ 19,372	\$ 19,372
23.3306	Public Libraries	\$ 39,940	\$ 40,772	\$ 41,293	\$ 41,293	\$ 46,391	\$ 46,611
51.3485	School Choice	\$ 203,974	\$ 157,345	\$ 157,345	\$ 157,345	\$ 313,757	\$ 173,361
	Sub-total	\$ 24,941,408	\$ 24,950,280	\$ 24,930,440	\$ 25,021,759	\$ 25,507,243	\$ 25,181,792
	Assessments						
01.820-5631	Special Education	\$ (13,883)	\$ (13,883)	\$ (20,027)	\$ (20,027)	\$ (22,949)	\$ (14,743)
01.820.5639	Mosquito Control	\$ (68,657)	\$ (68,657)	\$ (67,775)	\$ (67,775)	\$ (73,856)	\$ (75,783)
01.820.5646	RMV - Non-renewal	\$ (35,460)	\$ (35,460)	\$ (35,460)	\$ (35,460)	\$ (32,720)	\$ (32,280)
01.820.5640	Air Pollution	\$ (8,417)	\$ (8,417)	\$ (8,641)	\$ (8,641)	\$ (8,872)	\$ (9,076)
01.820.5663	Regional Transit	\$ (189,536)	\$ (189,536)	\$ (194,274)	\$ (194,274)	\$ (211,131)	\$ (216,409)
01.820.5652	Charter School Assessment	\$ (2,901,878)	\$ (2,901,878)	\$ (3,081,269)	\$ (3,081,269)	\$ (3,035,096)	\$ (3,436,234)
01.820.5661	MBTA	\$ (15,307)	\$ (15,307)	\$ (15,049)	\$ (15,049)	\$ (3,418)	\$ -
01.820.5651	School Choice Sending Tuition	\$ (257,004)	\$ (257,004)	\$ (333,934)	\$ (333,934)	\$ (483,630)	\$ (483,630)
13.1700	School Lunch (Pass-thru)	\$ (19,372)	\$ (14,787)	\$ (19,372)	\$ (19,372)	\$ (19,372)	\$ (19,372)
23.3306	Public Libraries (Pass-thru)	\$ (39,940)	\$ (40,772)	\$ (41,293)	\$ (41,293)	\$ (46,391)	\$ (46,611)
51.3485	School Choice (Pass-thru)	\$ (203,974)	\$ (157,345)	\$ (157,345)	\$ (157,345)	\$ (313,757)	\$ (173,361)
	Sub-total	\$ (3,753,428)	\$ (3,703,046)	\$ (3,974,439)	\$ (3,974,439)	\$ (4,251,192)	\$ (4,507,499)
	Total State Revenue	\$ 21,187,980	\$ 21,247,234	\$ 20,956,001	\$ 21,047,320	\$ 21,256,051	\$ 20,674,293
	Total State and Federal Revenue	\$ 21,437,980	\$ 21,655,904	\$ 21,206,001	\$ 21,327,651	\$ 21,511,051	\$ 20,929,293

FY21 Proposed Revenues

Account	Classification	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Proposed
Special Revenue Fund Transfers to GF					
4952	Offset Funds				
4952	Library State Aid				
4952	Sewer Enterprise Fund	\$ 106,000	\$ 106,000	\$ 106,000	\$ 195,000
4952	Water Enterprise Fund	\$ 77,509	\$ 77,509	\$ 77,509	\$ 100,000
	Storm Water Enterprise Fund	\$ -	\$ -	\$ -	\$ -
4952	SRF Loan Fund	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650
4952	Englesby Debt Account	\$ -	\$ -	\$ -	\$ -
4952	High School Reserve	\$ 64,886	\$ 64,886	\$ 64,886	\$ 55,754
4952	Tip Fee Reserve Fund	\$ -	\$ -	\$ 100,000	\$ 100,000
4952	Capital Improvement Fund	\$ -	\$ -		
4952	Extra Polling Hours	\$ -	\$ -		
4952	Town Hall Reserve Fund	\$ 86,756	\$ 86,756	\$ 86,756	\$ 86,756
Trust Fund Transfers to GF					
4956	Cemetery Trust Fund	\$ -	\$ -	\$ -	\$ -
4956	Wetland Protection Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Total Transfers	\$ 341,801	\$ 341,801	\$ 441,801	\$ 544,160
	Grand Total	\$ 78,127,175	\$ 78,954,406	\$ 80,469,402	\$ 82,157,593