

# Middleton Budget Committee

## Public Hearing

January 11, 2022

### Board Members:

Roxanne Tufts-Keegan, Chair

Tracy Donovan-Laviolette

Bonnie Gagnon

Laura Parker, Vice Chair

### Representatives:

Mary Knapp, School Board

Janet Kalar, SLVD (absent)

Mike Boisvert, Selectmen

6:30 pm – Meeting called to order by Roxanne Tufts-Keegan

Pledge of Allegiance was performed.

Opened public meeting.

### School Budget

Roxanne stated she would start with reviewing and discussing the school proposed budget. She stated she would go through each line and if anyone had any questions at any time to raise their hands and they would be acknowledged.

Roxanne Tufts-Keegan asked if Mary or Scott knew the percentage the teachers pay for their health insurance. Neither of them was sure what the teacher's current contribution to health insurance coverage. Roxanne stated she would follow-up with Kathy O'Blenes at the SAU office.

The Lines for the Employee Expenses section were discussed (lines 100, 211, 212, 214, 220, 230, 250, 260). A member of the public asked why the grade 4 teacher's salary was \$70K. Roxanne stated she could not answer that question but would inquire with the SAU. Roxanne did state the decrease for lines 211 and 212 (health and dental insurance) were due to staff turnover. The cost for new hires is less because the new hires contribute more towards their health and dental coverage.

The "Other Expenses" lines were reviewed discussed (lines 320, 322, 329, 380, 390, 411, 421, 422, 430, 431, 442, 443, 519, 520, 531, 532, 534, 550, 561, 580, 610, 611, 622, 623, 629, 640, 650, 731, 733, 735, 737, 810).

John Sindorf asked what line 320 (Professional services) included. Roxanne stated this was for outside contracted services which include special education, SAU services, and contracted bus services.

Bonnie Gagnon asked how many buses Middleton currently has. The answer was unknown. Roxanne stated she would follow up with the SAU and get an answer for the next meeting.

Dave Dufresne asked what does line 561 (tuition) cover. Roxanne stated it covers the cost for Middleton students in grades 7-12 that got to Kingswood.

Andrea Bowden asked when the school deliberative session was going to be held. Roxanne stated it was scheduled for February 12, 2022, at the school.

Christine Maynard asked about line 731 (new equipment) and what that includes. Roxanne stated she would follow up with the SAU and get an answer for the next meeting.

## **Town Budget**

Roxanne stated she would be going line by line for the town budget.

Scott Ferguson asked about line 4130-01-exc (Selectmen's Salary). He wanted to know why the Department Head proposed amount was different from the BOS proposed amount since the proposed amounts would be coming from the same source. Mike Boisvert stated the Department Head proposed just was not changed. Tracy Donovan-Laviolette commented that in a previous BOS meeting it was suggested by one of the BOS to decrease this line to \$100 for each BOS.

Scott Ferguson asked about line 4130-06-exc (Deputy SSBK) and why it increased. Tracy Donovan-Laviolette stated last year's budgeted amount was for this position to only cover vacation for the Secretary/Bookkeeper. Mary Knapp commented that the reduction last year was with the intent of the payroll being outsourced and they did not end of happening. Andrea Bowden asked if the Secretary/Bookkeeper (line 4130-05-exc) was full time. Mike Boisvert commented that it was not a full-time position.

Dave Dufresne asked about line 4130-10-exc (Office Telephone) and what it covered. Mike Boisvert stated it covered all the town's landline phones.

Dave Dufresne asked about line 4130-70-exc (Computer/support) and what it covered. Mike Boisvert commented it covers all the computer equipment and any support needed.

Scott Ferguson asked about line 4150-15-col (Deputy Tax Collector), why the variance between the Department Head's proposed amount and the BOS proposed amount. No explanation was provided. Mike Boisvert will follow up.

Scott Ferguson asked about line 4155-10-adm (Health Ins) and why there was a decrease. Mike Boisvert stated there is 1 less employee being covered. There was discussion about the Health Insurance line.

Bonnie asked about line 4155-30-adm (Police Ret) and why there was such an increase. Scott Ferguson stated this line would increase due to an increase in the salary lines.

Andrea Bowden asked about line 4194-49-gov (Building & Maintenance) actual amount spent last year, \$13,022.53, and the proposed is only \$3,200. Roxanne stated the overage was due to the rodent infestation and heating at the municipal building.

Scott Ferguson asked about lines 4196-10-ins (Property Liab), 4196-11-ins (General Liab), 4196-15-ins (Town Off Bond), 4196-20-ins (Town Off Liab), 4196-25-ins (Vehicle Ins) why these lines were blank on the proposed budget. Mike Boisvert stated the all these lines were included in line 4196-10-ins of the proposed budget. The breakdown was available.

Christine Maynard asked about line 4210-12-pol (Police Full Time) and if this line would be adjusted for the new hire. There was discussion about whether the town needed 4 full time officers.

Scott Ferguson asked about line 4210-20-pol (Police Over Time) and why this line was over budget. Roxanne stated full time officers were used to cover shifts that part-time officer were not available to cover. There was discussion regarding the Police Over Time line.

Scott Ferguson asked about line 4210-22-pol (On-Call Pay) and why this line was over budget. He asked what the pay rate was for on-call pay. He stated he calculated the on-call hours to be 1,820 hours.

Scott Ferguson asked about line 4210-35-pol (Cell Phone Stipends) and why the amounts from the Department Head's proposed budget and BOS proposed budget were different. Mike Boisvert commented the town is going to a cell phone plan and will be issuing town phones instead of using personal cell phones. He stated moving to this type of plan is more cost effective for the town.

There was discussion regarding line 4210-45-pol (Training) and what is paid out of that line. Roxanne stated she had looked at the details of what was coming out of this line for 2021 and it appears to be salary amounts. It was stated if an officer is being paid to attend training, then it should come out of a salary line.

Dave Dufresne stated he was opposed to funding line 4210-52-pol (Chief Uniform & Dry Cleaning).

Scott Ferguson asked about line 4210-60-pol (Vehicle Fuel) and if the police were utilizing the town fuel pumps. Mike Boisvert stated they officers were utilizing the town fuels pumps but also still using the Irving cards. Scott asked if the town purchased fuel at a discount. Dan Phillips stated the fuel the town purchases is at a discount. Tracy Donovan-Laviolette asked if the Irving cards the police officers use reflect a discount. Mike Boisvert was unsure if the Irving cards reflected a discount. Mike stated the Irving cards are used if the officer is out town and needs fuel. Scott stated that the police officers could fuel the cars prior to leaving town.

Scott Ferguson commented about line 4210-77-pol (Prosecution) and if it is cost effective to pay Strafford County when it may be more cost effective to handle this in house. This led to a discussion on whether the police chief is an administrative chief. The question was asked how a small town like Middleton could afford an administrative chief.

Dave Dufresne asked about line 4210-92 (Ammunition), whether we needed that much. Scott Ferguson asked what the current count of ammunition was.

Scott Ferguson commented about line 4210-93 (Investigative Funding) and how this line has never been utilized since he has been a town resident. It was commented this line for 2021 was used to pay a sign on bonus to the new full-time officer hired on 12/31/2021.

Bonnie Gagnon stated the BOS had tasked the department heads to cut \$10K from their initial budget proposals. She wanted to know if the Police Department provided any additional cuts. Mike Boisvert stated he was not aware of any additional cuts by the department head.

Jim Keegan commented the highway department cut the additional \$10K. He stated the highway department had the BOS cut the additional \$10K out of lines they thought best.

Christine Maynard asked about line 4210-70-pol (Communications) and what that line contains.

Tracy Donovan-Laviolette asked about line 4215-01-med (Medical Supplies). She wanted to know if this line would increase due to the Ambulance becoming a Medic Truck. Andrea Bowden stated it would not because Frisbie pays for those supplies.

There was a question regarding line 4215-02-med (Rescue Training). Is this done all in house? Andrea Bowden stated they used to have a trainer from Frisbie come and provide training. However, that individual has since left and now the department goes to Frisbie once a month for training. Andrea also stated the police EMT training was paid out of this line in the 2021 budget.

There was discussion on line 4215-07-EMS (EMS Shift Pay). It was commented the Department Head's proposed budget is \$150K and the BOS proposed budget is \$73K. It was stated the Department Head's proposed budget is based on daytime per diem coverage.

Mike Boisvert stated the BOS have not decided on EMT coverage yet. The BOS is holding off until the Fire chief's position is filled. Andrea Bowden stated this line is not enough to fund the EMT coverage. Mike commented the Ambulance Revolving Fund could be utilized if needed. It was stated that if the Ambulance Revolving Fund is used to fund the EMS Shift pay there would not be money to pay for the Ambulance.

Tracy Donovan-Laviolette asked the public for their input regarding the EMS coverage. John Sindorf commented he would rather see the police budget cut and add to the EMS/Fire budget. He stated the police chief is not out covering calls and the town does not need 2 officers on duty during the day. Dave Dufresne stated he agreed with John's comments and did not see why the police budget is as high as it is. Andrea Bowden stated the EMS/Fire is a volunteer department. Mike Boisvert commented payments to Milton comes out of the EMS Shift Pay line. He stated we pay Milton \$500 when they cover a Middleton Ambulance call. Dan Phillips commented you cannot put a time frame on an emergency.

Scott Ferguson asked Mike Boisvert if the police chief was contractual. Mike was unsure if the police chief is contractual.

Bonnie Gagnon asked if prior police chiefs were administrative. Mike said he could not speak to that as it was prior to him being a selectman.

Christine Maynard asked about line 4220-02 (Fire Chief Salary) and why it decreased.

Scott Ferguson asked about line 4220-05-fir (Cell Phone). Mike stated the town is moving to a town covered cell phone plan and it would issue phones as needed.

Mary Knapp asked about line 4220-08-fir (Building & Maintenance). Why are they asking for \$1,510 when only \$121.18 was spent out of last year's budget? Michael Donovan-Laviolette commented that the building needs to have the ventilation completed.

Scott Ferguson asked if the EMS/Fire gets its fuel from the town's fuel pumps. Andrea Bowden and Michael Donovan-Laviolette stated their respective departments utilize the town fuel pumps.

Michael Donovan-Laviolette commented about line 4220-23 (Uniforms). He stated this line is for PPE/Bunke Gear (personal protection equipment). Jeff Eldredge provided some more comments about the gear used.

There was discussion about line 4220-26 (Contracted Services). Michael Donovan-Laviolette commented that this line is for the town to enter into a mutual aid contract. This was supposed to happen last year but unfortunately did not.

There was discussion regarding line 4240- (Software). Mike Boisvert commented this is software that the code enforcement officer will utilize. It is software through Avitar. It is a one-time fee and then a yearly maintenance fee. The software will interact with Avitar to

identify new any building permits pulled. Mike stated it will allow for better recordkeeping of permits issued.

There was discussion regarding line 4290-02 (Emergency Management). Roxanne stated the current police chief is the EM representative for the town of Middleton. She stated that the BOS to consider moving this to the new Fire chief. She commented the EMS committee identified grants available through Emergency Management, but the Fire chief must be the EM representative for the town. Mike Boisvert said he would inform the BOS of this information.

Jim Keegan asked about adding a warrant article for the highway department to purchase a woodchipper. He stated he was told the BOS would have to have another public hearing and to pursue doing a petition warrant article. He stated it was \$175 a day to rent a chipper and the cost per week would be \$875. He stated the woodchipper the highway department was looking to purchase was \$46,000. He stated the woodchipper would pay for itself in a year.

Dan Phillips stated he would like to change the first 3 lines of the Department Head's proposed budget. These are lines 4311-01-hwy (Road Agent Salary), 4311-02-hwy (Hwy Full Time), and 4311-04-hwy (Overtime). He wants to include a 3% increase to each line. He wants to change line 4311-01-hwy to \$74,984, line 4311-02-hwy to \$109,262, and line 4311-04-hwy to \$30,900.

Dan Phillips stated line 4311-15-hwy (Salt) decreased because this line also included the cost for Calcium Chloride. He said this has been split out and the Calcium Chloride now has its own line in the budget (line 4311-).

Dan Phillips commented about line 4311-32-hwy (Seasonal) includes both regular pay and overtime for the seasonal help. He stated this would allow you to see how much was spent solely on the seasonal help.

Tracy Donovan-Laviolette asked about line 4414-01 (AC Salary), why did it decrease. Mike Boisvert stated he would inquire as to the decrease.

Jim Keegan commented that John Mullen was stepping down from the Conservation committee. He stated John has been a tremendous asset to the Conservation Committee. He also said John managed all the Milfoil issues with Sunrise Lake. Jim stated the Conservation Committee was looking for new members.

Christine Maynard asked if employees were hourly or salary. She wanted to know if the employee is salary do, they receive overtime.

Roxanne read aloud each warrant article the BOS provided. These are articles 7 through 18.

Dave Dufresne asked about Article 7 as to how much paving can be done with \$200K. Roxanne stated for 2021, Ridge Road paving was completed. She also stated the Road Agent has a schedule of the road maintenance and how that money will be spent each year.

There was discussion regarding Articles 14 and 15, stating these were one-time articles and the money for these would come from the unassigned fund balance having not tax impact on the taxpayer.

There was discussion regarding Article 16. Roxanne stated this is a one-time article. The money for these would come from the unassigned fund balance having not tax impact on the taxpayer.

There was discussion regarding Article 17. Mike Boisvert stated money had been returned to the town because the time had lapsed as to when they could use the money. It was commented with the additional work completed to the Fire Station and septic system the parking lot was not able to be completed before the previous appropriations lapsed.

There was discussion regarding Article 18.

Roxanne commented the budget committee would be meeting Monday, January 17<sup>th</sup> to go over the budgets and put together their proposed numbers.

Roxanne closed the public hearing.

Bonnie Gagnon makes a motion to adjourn, Mary Knapp seconds, committee voted, motion passed at 8:55 pm. (6-0-0)

See attached budget proposals for both the school and the town.

Respectfully Submitted,

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Roxanne Tufts-Keegan

		2021 Budget	12/31/2021 YTD Actual	2022 Proposed Budget	2022 Proposed Budget	2022 Proposed Budget	% Increase from prior years budget	Change from prior budget	Change in cost per \$1000	Comments
				BOARD OF SELECTM	Department Head		D/G	G-D	I-E	
Expenses										
			Cost per \$1000			Cost per \$1000				
Article 2.1	4130-01-exe	7,496.00	\$ 0.04	7,387.45	10,800.00	7,496.00	144%	3,304	\$ 0.02	
Article 2.1	4130-05-exe	44,133.00	\$ 0.24	47,446.81	36,957.00	36,957.00	84%	(7,176)	\$ (0.04)	
Article 2.1	4130-06-exe	1,800.00	\$ 0.01	3,512.00	7,713.00	7,713.00	429%	5,913	\$ 0.03	
Article 2.1	4130-10-exe	8,000.00	\$ 0.04	13,523.83	13,200.00	13,200.00	165%	5,200	\$ 0.03	
Article 2.1	4130-15-exe	4,000.00	\$ 0.02	6,469.30	4,000.00	4,000.00	100%	-	\$ 0.00	
Article 2.1	4130-20-exe	8,000.00	\$ 0.04	7,347.61	6,000.00	7,500.00	75%	(2,000)	\$ (0.01)	
Article 2.1	4130-21-exe	500.00	\$ 0.00	365.50	300.00	500.00	60%	(200)	\$ (0.00)	
Article 2.1	4130-25-exe	2,000.00	\$ 0.01	154.98	2,000.00	200.00	100%	-	\$ 0.00	
Article 2.1	4130-30	2,000.00	\$ 0.01	3,311.00	2,000.00	2,000.00	100%	-	\$ 0.00	
Article 2.1	4130-35-exe	2,500.00	\$ 0.01	539.49	650.00	650.00	26%	(1,850)	\$ (0.01)	
Article 2.1	4130-40-exe	200.00	\$ 0.00	125.18	200.00	200.00	100%	-	\$ 0.00	
Article 2.1	4130-46-exe	200.00	\$ 0.00	-	600.00	600.00	300%	400	\$ 0.00	
Article 2.1	4130-60-exe	600.00	\$ 0.01	-	1.00	1.00	0%	(1,499)	\$ (0.01)	
Article 2.1	4130-65-exe	1,296.00	\$ 0.01	33.00	600.00	600.00	100%	-	\$ 0.00	
Article 2.1	4130-66-exe	6,600.00	\$ 0.04	1,201.00	1,296.00	1,296.00	100%	-	\$ 0.00	
Article 2.1	4130-70-exe	18,250.00	\$ 0.10	1,908.96	1,920.00	1,920.00	29%	(4,680)	\$ (0.02)	
Article 2.1	4130-76-exe	500.00	\$ 0.00	-	500.00	500.00	100%	-	\$ 0.00	
Article 2.1	4130-78-exe	4,733.00	\$ 0.03	4,333.33	4,733.00	4,733.00	100%	-	\$ 0.00	
		<b>112,508.00</b>	<b>0.60</b>	<b>126,169.77</b>	<b>122,930.00</b>	<b>121,326.00</b>	<b>109%</b>	<b>10,422</b>	<b>\$ 0.06</b>	
Article 2.2	4140-23	1,000.00	\$ 0.01	1,250.00	1,250.00	1,250.00	125%	250	\$ 0.00	
Article 2.2	4140-24	1.00	\$ 0.00	-	1.00	1.00	100%	-	\$ 0.00	
Article 2.2	4140-25-clk	200.00	\$ 0.00	200.00	800.00	800.00	400%	600	\$ 0.00	
Article 2.2	4140-30-clk	780.00	\$ 0.00	969.22	1,650.00	1,650.00	212%	870	\$ 0.00	
Article 2.2	4140-35-clk	160.00	\$ 0.00	360.00	600.00	600.00	375%	440	\$ 0.00	
Article 2.2	4140-40-clk	3,059.00	\$ 0.02	-	3,253.00	3,253.00	106%	194	\$ 0.00	
Article 2.2	4140-45-clk	250.00	\$ 0.00	68.46	250.00	750.00	300%	600	\$ 0.00	
Article 2.2	4140-46-CLK	300.00	\$ 0.00	572.80	900.00	900.00	200%	100	\$ 0.00	
Article 2.2	4140-50-cool	100.00	\$ 0.00	670.02	200.00	200.00	183%	1,700	\$ 0.01	
Article 2.2	4140-60-cool	2,000.00	\$ 0.01	-	3,700.00	3,700.00	183%	1,700	\$ 0.01	
Article 2.2	4140-80	1,500.00	\$ 0.01	770.53	1,500.00	1,500.00	100%	-	\$ 0.00	
Article 2.2	4149-55-cool	500.00	\$ 0.00	825.00	800.00	800.00	160%	300	\$ 0.00	
Article 2.2	4149-56-cool	250.00	\$ 0.00	210.27	250.00	250.00	100%	-	\$ 0.00	
Article 2.2	4149-65-clk	15,000.00	\$ 0.08	14,239.63	15,000.00	15,000.00	100%	-	\$ 0.00	
Article 2.6	4150-10-cool	27,384.00	\$ 0.15	27,388.85	28,206.00	28,206.00	103%	822	\$ 0.01	
Article 2.6	4150-15-cool	12,455.00	\$ 0.07	10,748.19	14,144.00	12,825.00	114%	1,689	\$ 0.01	
Article 2.6	4150-16-cool	60.00	\$ 0.00	324.00	75.00	75.00	125%	15	\$ 0.00	
Article 2.6	4150-50-cool	400.00	\$ 0.00	423.31	400.00	400.00	100%	-	\$ 0.00	
Article 2.6	4150-60-cool	2,486.00	\$ 0.01	306.04	2,464.00	2,464.00	99%	(22)	\$ (0.00)	
Article 2.6	4150-70-cool	1,500.00	\$ 0.01	1,211.25	1,500.00	1,500.00	100%	-	\$ 0.00	
Article 2.6	4150-90-cool	4,365.00	\$ 0.02	4,688.38	4,496.00	4,496.00	103%	131	\$ 0.00	
		<b>73,750.00</b>	<b>0.39</b>	<b>65,197.95</b>	<b>81,439.00</b>	<b>80,624.00</b>	<b>110%</b>	<b>7,689</b>	<b>\$ 0.04</b>	
Article 2.3	4152-10-ass	14,197.00	\$ 0.08	16,250.90	14,623.00	14,623.00	103%	426	\$ 0.00	
Article 2.3	4152-12-ass	16,455.00	\$ 0.09	13,839.51	15,426.00	16,949.00	94%	(1,029)	\$ (0.00)	
Article 2.3	4152-13-ass	150.00	\$ 0.00	155.53	150.00	150.00	100%	-	\$ 0.00	
Article 2.3	4152-15-ass	2,300.00	\$ 0.01	1,900.00	2,403.00	2,403.00	87%	(300)	\$ (0.00)	
Article 2.3	4152-16-ass	2,333.00	\$ 0.01	-	2,403.00	2,403.00	103%	70	\$ 0.00	
Article 2.3	4152-17-ass	200.00	\$ 0.00	20.00	200.00	200.00	100%	-	\$ 0.00	
		<b>35,635.00</b>	<b>0.19</b>	<b>33,165.94</b>	<b>34,802.00</b>	<b>36,325.00</b>	<b>98%</b>	<b>(833)</b>	<b>\$ (0.00)</b>	
Article 2.4	4153-10-att	15,000.00	\$ 0.08	11,794.50	10,000.00	10,000.00	67%	(5,000)	\$ (0.03)	
Article 2.5	4153-15-adm	175,191.00	\$ 0.94	170,088.35	158,480.00	158,480.00	90%	(16,711)	\$ (0.08)	includes 2 retirees, should have offs
Article 2.5	4153-16-adm	9,078.00	\$ 0.05	6,680.82	7,604.00	7,604.00	84%	(1,474)	\$ (0.01)	
Article 2.5	4153-30-adm	7,200.00	\$ 0.04	3,000.00	3,000.00	3,000.00	42%	(4,200)	\$ (0.02)	
Article 2.5	4153-30-adm	75,000.00	\$ 0.40	90,761.52	87,000.00	87,000.00	116%	12,000	\$ 0.07	
Article 2.5	4153-32	15,000.00	\$ 0.08	14,183.60	15,000.00	15,000.00	100%	-	\$ 0.00	
Article 2.5	4153-35-adm	68,438.00	\$ 0.37	60,939.75	75,076.00	75,076.00	110%	6,638	\$ 0.04	



		2021 Budget	\$ 185,747.00	12/31/2021 YTD	2022 Proposed Budget	2022 Proposed Budget	\$ 185,402	% increase	Change from	Change in cost	Comments	
			Cost per \$1000	Actual	BOARD OF SELECTM	Department Head	Cost per \$1000	from prior years budget	prior budget	per \$1000		
								D/G	G-D	1-E		
Article 2.5	4155-40-admin	Unempty Comp	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 0.01	100%	-	\$ -	\$ 0.00	
Article 2.7	4191-11-pnb	Straf Reg Plan	\$ 2,265.00	\$ 2,260.46	\$ 2,322.00	\$ 2,321.63	\$ 0.01	103%	57	\$ (0.03)	\$ 0.00	
Article 2.7	4191-14-pnb	Newspaper Ads	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 0.00	100%	-	\$ -	\$ 0.00	
Article 2.7	4191-15-pnb	Workshops	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ 0.00	300%	200	\$ 0.00	\$ 0.00	
Article 2.7	4191-17-pnb	Reference Material	\$ 100.00	\$ -	\$ 300.00	\$ 300.00	\$ 0.00	750%	650	\$ 0.00	\$ 0.00	
Article 2.7	4191-18-pnb	Maps/Misc	\$ 100.00	\$ 39.99	\$ 750.00	\$ 750.00	\$ 0.00	100%	62	\$ 0.00	\$ 0.00	
Article 2.7	4191-19-pnb	Clerk	\$ 2,049.00	\$ 1,817.85	\$ 2,111.00	\$ 2,110.47	\$ 0.01	100%	-	\$ -	\$ 0.00	
Article 2.7	4191-25	Planning Consultant	\$ 1.00	\$ -	\$ 1.00	\$ 5,000.00	\$ 0.00	500000%	4,999	\$ 0.03	\$ 0.03	
Article 2.7	4191-26	Legal	\$ 4,916.00	\$ 4,118.30	\$ 10,884.00	\$ 15,882.10	\$ 0.86	221%	\$ 5,968	\$ 0.03	\$ 0.03	
Article 2.7	4193-19-zba	Newspaper Notice	\$ 250.00	\$ 193.57	\$ 250.00	\$ 250.00	\$ 0.00	100%	-	\$ -	\$ 0.00	
Article 2.7	4193-20-zba	ZBA Clerk	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ 0.00	100%	-	\$ -	\$ 0.00	
Article 2.7	4193-21-zba	Workshops	\$ 100.00	\$ -	\$ 550.00	\$ 550.00	\$ 0.00	550%	450	\$ 0.00	\$ 0.00	
Article 2.7	4193-40-zba	ZBA Legal	\$ 1.00	\$ 2,795.00	\$ 3,000.00	\$ 2,000.00	\$ 0.02	300000%	2,999	\$ 0.02	\$ 0.02	
Article 2.7	1493--zba	Reference Material	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 0.00	#DIV/0!	300	\$ 0.00	\$ 0.00	
Article 2.7	4193--zba	Office Supplies	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 0.00	#DIV/0!	300	\$ 0.00	\$ 0.00	
Article 2.9	4194-09-gov	ELECTRICAL SALT SHEED	\$ 352.00	\$ 2,988.57	\$ 4,401.00	\$ 3,481.00	\$ 0.82	1250%	4,049	\$ 0.02	\$ 0.00	
Article 2.9	4194-10-gov	Electric/T Hall	\$ 600.00	\$ 226.53	\$ 275.00	\$ 275.00	\$ 0.00	46%	(325)	\$ (0.00)	\$ (0.00)	
Article 2.9	4194-11-gov	Electric/Hwy	\$ 2,660.00	\$ 1,348.89	\$ 1,300.00	\$ 1,300.00	\$ 0.01	51%	(1,450)	\$ (0.01)	\$ (0.01)	
Article 2.9	4194-12-gov	Electric/Fire Dept	\$ 1,500.00	\$ 1,253.60	\$ 1,300.00	\$ 1,300.00	\$ 0.01	49%	(1,360)	\$ (0.01)	\$ (0.01)	
Article 2.9	4194-13-gov	Electric/Mun Bid	\$ 5,000.00	\$ 5,494.10	\$ 5,700.00	\$ 5,700.00	\$ 0.03	114%	700	\$ 0.00	\$ 0.00	
Article 2.9	4194-15-gov	Cleaning	\$ 740.00	\$ 3,695.00	\$ 3,800.00	\$ 3,800.00	\$ 0.02	66%	(1,940)	\$ (0.01)	\$ (0.01)	
Article 2.9	4194-20-gov	Septic Service	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 0.01	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-25-gov	Propane/ Municipal	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ 0.00	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-26-gov	Town Projects	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ 0.00	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-30-gov	Water Testing	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 0.00	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-40-gov	Repairs/OTH	\$ 3,500.00	\$ 59.99	\$ 3,500.00	\$ 3,500.00	\$ 0.02	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-41-gov	Repairs/Mun Bid	\$ 10,000.00	\$ 1,631.89	\$ 9,000.00	\$ 10,000.00	\$ 0.05	90%	(1,000)	\$ (0.01)	\$ (0.01)	
Article 2.9	4194-42-gov	Repairs Fire Station	\$ 800.00	\$ -	\$ 800.00	\$ 800.00	\$ 0.00	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-43-gov	Repairs Highway Garage	\$ 500.00	\$ 3,750.00	\$ 100.00	\$ 100.00	\$ 0.00	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-45-gov	Supplies OTH	\$ 100.00	\$ 765.30	\$ 4,000.00	\$ 4,500.00	\$ 0.02	89%	(500)	\$ (0.00)	\$ (0.00)	
Article 2.9	4194-46-gov	Supplies Mun Bid	\$ 4,500.00	\$ 784.99	\$ 750.00	\$ 750.00	\$ 0.00	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-47-gov	Generator	\$ 750.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 0.02	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-49-gov	Building & Maintenance	\$ 3,200.00	\$ 13,022.53	\$ 3,200.00	\$ 3,200.00	\$ 0.02	80%	(500)	\$ (0.00)	\$ (0.00)	
Article 2.9	4194-51-gov	Heat OTH	\$ 2,500.00	\$ 2,189.91	\$ 2,000.00	\$ 2,000.00	\$ 0.01	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-52-gov	Heat Hwy	\$ 2,000.00	\$ 2,205.08	\$ 2,000.00	\$ 2,000.00	\$ 0.01	100%	-	\$ -	\$ 0.00	
Article 2.9	4194-53-gov	Heat Fire Dept	\$ 3,500.00	\$ 3,738.69	\$ 2,700.00	\$ 2,700.00	\$ 0.01	82%	(600)	\$ (0.00)	\$ (0.00)	
Article 2.9	4194-54-gov	Heat Mun Bid	\$ 2,200.00	\$ 1,887.96	\$ 2,000.00	\$ 2,000.00	\$ 0.01	91%	(200)	\$ (0.00)	\$ (0.00)	
Article 2.10	4196-10-ins	Property Liab	\$ 1,786.00	\$ 1,786.00	\$ 48,927.00	\$ 48,927.00	\$ 0.26	114%	47,141	\$ 0.25	\$ 0.25	
Article 2.10	4196-11-ins	General Liab	\$ 10,036.00	\$ 10,036.00	\$ -	\$ -	\$ -	-	(10,036)	\$ (0.05)	\$ (0.05)	
Article 2.10	4196-15-ins	Town Off Bond	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	\$ -	
Article 2.10	4196-20-ins	Town Off Liab	\$ 10,743.00	\$ 10,743.00	\$ -	\$ -	\$ -	-	(10,743)	\$ (0.06)	\$ (0.06)	
Article 2.10	4196-25-ins	Vehicle Ins	\$ 20,467.00	\$ 20,467.00	\$ -	\$ -	\$ -	-	(20,467)	\$ (0.11)	\$ (0.11)	
Article 3.1	4210-10-pol	Police Chief Salary	\$ 67,259.00	\$ 86,450.47	\$ 94,153.00	\$ 96,653.00	\$ 0.51	98%	(1,480)	\$ (0.00)	\$ (0.00)	
Article 3.1	4210-12-pol	Police Full Time	\$ 159,180.00	\$ 66,988.60	\$ 69,277.00	\$ 70,622.00	\$ 0.37	103%	2,018	\$ 0.01	\$ 0.01	
Article 3.1	4210-15-pol	Police Part Time	\$ 22,537.00	\$ 19,693.48	\$ 22,537.00	\$ 22,537.00	\$ 0.12	100%	-	\$ -	\$ 0.00	
Article 3.1	4210-20-pol	Police Over Time	\$ 23,185.00	\$ 26,089.92	\$ 24,344.00	\$ 24,344.00	\$ 0.13	103%	1,159	\$ 0.01	\$ 0.01	
Article 3.1	4210-22-pol	On-Call Pay	\$ 13,888.00	\$ 14,500.38	\$ 13,990.00	\$ 14,057.00	\$ 0.07	103%	402	\$ 0.00	\$ 0.00	
Article 3.1	4210-25-pol	Police Secretary	\$ 14,122.00	\$ 13,601.08	\$ 14,774.00	\$ 14,828.00	\$ 0.08	105%	652	\$ 0.00	\$ 0.00	
Article 3.1	4210-41-pol	Cell Phone Stipends	\$ 2,400.00	\$ 320.00	\$ 1,920.00	\$ 2,400.00	\$ 0.01	80%	(480)	\$ (0.00)	\$ (0.00)	
Article 3.1	4210-45-pol	Training	\$ 4,000.00	\$ 4,999.99	\$ 5,000.00	\$ 5,000.00	\$ 0.03	125%	75	\$ 0.00	\$ 0.00	
Article 3.1	4210-50-pol	Uniforms	\$ 4,500.00	\$ 2,653.64	\$ 4,800.00	\$ 4,800.00	\$ 0.03	107%	300	\$ 0.00	\$ 0.00	
Article 3.1	4210-52	Chief Uniform & Dry Cleaning	\$ 250.00	\$ 481.00	\$ 400.00	\$ 400.00	\$ 0.00	160%	150	\$ 0.00	\$ 0.00	

		2021 Budget	\$ 185,747.00	12/31/2021 YTD Actual	2022 Proposed Budget BOARD OF SELECTM	2022 Proposed Budget Department Head	\$ 185,402	% Increase from prior years budget D/G	Change from prior budget G-D	Change in cost per \$1000 I-E	Comments
Article 3.1	4210-55-pol	Vehicle Maint/Repairs	\$ 4,500.00	\$ 4,180.37	2,000.00	4,500.00	\$ 0.01	44%	(2,500)	\$ (0.01)	
Article 3.1	4210-60-pol	Vehicle Fuel	\$ 10,000.00	\$ 9,341.70	8,500.00	10,000.00	\$ 0.05	85%	(1,500)	\$ (0.01)	
Article 3.1	4210-65-pol	Equipment	\$ 10,800.00	\$ 10,129.30	8,000.00	10,800.00	\$ 0.04	74%	(2,800)	\$ (0.01)	
Article 3.1	4210-66-pol	Radio Repairs	\$ 500.00	\$ -	500.00	500.00	\$ 0.00	100%	-	\$ 0.00	
Article 3.1	4210-70-pol	Communications	\$ 4,100.00	\$ 2,143.96	4,100.00	4,100.00	\$ 0.02	100%	-	\$ 0.00	
Article 3.1	4210-76-pol	Office Supplies	\$ 850.00	\$ 969.68	850.00	850.00	\$ 0.00	100%	-	\$ 0.00	
Article 3.1	4210-77-pol	Prosecution	\$ 6,500.00	\$ 6,500.00	6,500.00	6,500.00	\$ 0.04	100%	-	\$ 0.00	
Article 3.1	4210-91	Office Equip	\$ 1,500.00	\$ 1,312.98	1,300.00	1,300.00	\$ 0.01	87%	(200)	\$ (0.00)	
Article 3.1	4210-92	Ammunition	\$ 2,000.00	\$ 2,040.00	2,250.00	2,250.00	\$ 0.01	113%	250	\$ (0.00)	
Article 3.1	4210-93	Investigative Funding	\$ 2,000.00	\$ -	2,000.00	2,000.00	\$ 0.01	100%	-	\$ 0.00	
Article 3.1	4210-95-pool	Drug Task Force	\$ 1.00	\$ -	1.00	1.00	\$ 0.00	100%	-	\$ 0.00	
			\$ 353,872.00	\$ 357,620.48	355,218.00	369,677.00	\$ 1.92	100%	1,346	\$ 0.02	
Article 3.3	4215-01-med	Medical Supplies	\$ 8,000.00	\$ 2,872.55	6,000.00	8,000.00	\$ 0.03	75%	(2,000)	\$ (0.01)	
Article 3.3	4215-02-med	Rescue Training	\$ 2,500.00	\$ 3,485.87	3,000.00	3,000.00	\$ 0.02	120%	500	\$ 0.00	
Article 3.3	4215-03-EMIS	EMS Gear	\$ 2,000.00	\$ 2,944.99	2,000.00	2,000.00	\$ 0.01	100%	-	\$ 0.00	
Article 3.3	4215-04-EMIS	EMS Duty Salary	\$ 9,000.00	\$ 6,991.09	9,000.00	10,000.00	\$ 0.05	100%	-	\$ 0.00	
Article 3.3	4215-05	Equipment Purchase	\$ 2,000.00	\$ 897.00	2,000.00	2,000.00	\$ 0.01	100%	-	\$ 0.00	
Article 3.3	4215-06	Vehicle Maintenance	\$ 1,000.00	\$ 140.29	1,000.00	1,000.00	\$ 0.01	100%	-	\$ 0.00	
Article 3.3	4215-07-EMIS	EMS Shift Pay	\$ 70,080.00	\$ 79,387.47	73,000.00	150,000.00	\$ 0.39	104%	2,920	\$ 0.02	includes EMS pay for police
Article 3.2	4220-01-ftr	Member Expense	\$ 27,500.00	\$ 29,847.69	35,000.00	30,000.00	\$ 0.19	127%	7,500	\$ 0.04	
Article 3.2	4220-02	Fire Chief Salary	\$ 9,568.00	\$ 7,011.34	7,946.00	10,000.00	\$ 0.04	83%	(1,622)	\$ (0.01)	
Article 3.2	4220-04-ftr	Office Supplies	\$ 500.00	\$ -	500.00	1,000.00	\$ 0.00	100%	-	\$ 0.00	
Article 3.2	4220-05-ftr	Cell Phone	\$ 600.00	\$ 600.00	1,920.00	3,500.00	\$ 0.01	320%	1,320	\$ 0.01	
Article 3.2	4220-08-ftr	Building & Maintenance	\$ 1,510.00	\$ 121.18	1,510.00	1,000.00	\$ 0.01	100%	-	\$ 0.00	
Article 3.2	4220-09-ftr	Computer	\$ 250.00	\$ -	1.00	250.00	\$ 0.00	0%	(249)	\$ (0.00)	
Article 3.2	4220-10-ftr	Vehicle Maint	\$ 3,500.00	\$ 6,147.09	5,000.00	5,000.00	\$ 0.03	143%	1,500	\$ 0.01	
Article 3.2	4220-12-ftr	Gasoline	\$ 1,500.00	\$ 990.88	1,250.00	1,500.00	\$ 0.01	83%	(250)	\$ (0.00)	
Article 3.2	4220-13-ftr	Fire Diesel	\$ 800.00	\$ 1,713.46	1,600.00	1,500.00	\$ 0.01	200%	800	\$ 0.00	
Article 3.2	4220-14-ftr	Radio Repairs/Equip	\$ 5,000.00	\$ 3,710.95	4,000.00	10,000.00	\$ 0.02	80%	(1,000)	\$ (0.01)	
Article 3.2	4220-17-ftr	Forest	\$ 500.00	\$ 296.69	500.00	500.00	\$ 0.00	100%	-	\$ 0.00	
Article 3.2	4220-23	Uniforms	\$ 10,700.00	\$ 13,594.51	2,500.00	12,000.00	\$ 0.01	23%	(8,200)	\$ (0.04)	
Article 3.2	4220-24	Fire Fighting Equip.	\$ 7,250.00	\$ 12,547.99	7,250.00	10,000.00	\$ 0.04	100%	-	\$ 0.00	
Article 3.2	4220-25	Training-Fire	\$ 1,000.00	\$ 520.30	1,000.00	500.00	\$ 0.01	100%	-	\$ 0.00	
Article 3.2	4220-26	Contract Services	\$ 11,000.00	\$ 2,293.00	10,000.00	11,000.00	\$ 0.05	91%	(1,000)	\$ (0.00)	
			\$ 175,758.00	\$ 176,054.34	175,977.00	273,750.00	\$ 0.95	100%	219	\$ 0.01	
Article 3.4	4240-01	Code Bnf Salary	\$ 5,600.00	\$ 5,139.51	8,400.00	8,400.00	\$ 0.05	150%	2,800	\$ 0.02	
Article 3.4	4240-02	Dues	\$ 75.00	\$ -	75.00	75.00	\$ 0.00	100%	-	\$ 0.00	
Article 3.4	4240-03	Workshops	\$ 200.00	\$ -	200.00	200.00	\$ 0.00	100%	-	\$ 0.00	
Article 3.4	4240-04	Supplies	\$ 75.00	\$ 65.96	75.00	75.00	\$ 0.00	100%	-	\$ 0.00	
Article 3.4	4240-06	Code Mtlgce	\$ 450.00	\$ 357.16	450.00	450.00	\$ 0.00	100%	-	\$ 0.00	
Article 3.4	4240-07	Elec. Insp Salary	\$ 1,310.00	\$ 1,192.82	1,350.00	1,350.00	\$ 0.01	103%	40	\$ 0.00	
Article 3.4	4240-09	Cell Phone	\$ 600.00	\$ 450.00	480.00	480.00	\$ 0.00	80%	(120)	\$ (0.00)	
Article 3.4	4240-10	Code Office Help	\$ 50.00	\$ -	1.00	50.00	\$ 0.00	2%	(49)	\$ (0.00)	
Article 3.4	4240-	Software	\$ -	\$ -	5,900.00	5,900.00	\$ 0.03	#DIV/0!	5,900	\$ 0.03	
			\$ 8,360.00	\$ 7,205.45	16,931.00	11,080.00	\$ 0.09	203%	2,671	\$ 0.01	
Article 3.5	4290-02	Emergency Management	\$ 1,500.00	\$ 206.40	1,500.00	1,500.00	\$ 0.01	100%	-	\$ 0.00	
Article 3.5	4290-03	EM Cell Phone Stipend	\$ 1.00	\$ 550.00	-	600.00	\$ -	0%	(1)	\$ (0.00)	
Article 3.6	4299-91	Stratford Disp	\$ 6,154.00	\$ 5,427.96	5,500.00	-	\$ 0.03	89%	(654)	\$ (0.00)	
			\$ 7,655.00	\$ 6,184.36	7,000.00	2,100.00	\$ 0.04	91%	(655)	\$ (0.00)	
Article 4.1	4311-01-hwy	Road Agent Salary	\$ 60,533.00	\$ 75,859.02	72,800.00	72,800.00	\$ 0.39	120%	12,267	\$ 0.07	BOS doesn't include a raise
Article 4.1	4311-02-hwy	Hwy Full Time	\$ 136,470.00	\$ 110,177.42	106,080.00	106,080.00	\$ 0.57	78%	(30,390)	\$ (0.16)	BOS doesn't include a raise
Article 4.1	4311-04-hwy	Overtime	\$ 33,000.00	\$ 21,329.37	30,000.00	51,600.00	\$ 0.16	91%	(3,000)	\$ (0.01)	
Article 4.1	4311-06-hwy	Dues/Workshop	\$ 200.00	\$ 315.01	300.00	500.00	\$ 0.00	150%	100	\$ 0.00	
Article 4.1	4311-07-hwy	Gas	\$ 2,500.00	\$ 2,178.94	2,000.00	2,500.00	\$ 0.01	80%	(500)	\$ (0.00)	
Article 4.1	4311-08-hwy	Highway Diesel	\$ 19,000.00	\$ 12,310.15	14,000.00	19,000.00	\$ 0.08	74%	(5,000)	\$ (0.03)	
Article 4.1	4311-09-hwy	Vehicle Repairs	\$ 20,000.00	\$ 24,183.13	19,000.00	20,000.00	\$ 0.10	95%	(1,000)	\$ (0.00)	
Article 4.1	4311-11-hwy	Vehicle Equip Supplies	\$ 7,000.00	\$ 6,540.98	4,500.00	7,000.00	\$ 0.02	64%	(2,500)	\$ (0.01)	

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Article 4.1	4311-12-hwy	Hot Top/Cold Patch	\$ 1,000.00	\$ 570.97	\$ 1,000.00	\$ 1,000.00	\$ 0.01	100%	-	\$ 0.00	
Article 4.1	4311-13-hwy	Culverts	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 0.01	100%	-	\$ 0.00	
Article 4.1	4311-15-hwy	Salt	\$ 45,000.00	\$ 42,650.00	\$ 41,000.00	\$ 43,000.00	\$ 0.22	91%	(4,000)	\$ (0.02)	
Article 4.1	4311-16-hwy	Cell Phones/Communications	\$ 2,400.00	\$ 550.00	\$ -	\$ -	\$ -	0%	(2,400)	\$ (0.01)	
Article 4.1	4311-17-HWY	Office Supplies	\$ 100.00	\$ -	\$ 100.00	\$ 1,000.00	\$ 0.00	100%	-	\$ 0.00	
Article 4.1	4311-19-hwy	Rental of Equip	\$ 15,000.00	\$ 949.03	\$ 7,000.00	\$ 15,000.00	\$ 0.04	47%	(8,000)	\$ (0.04)	
Article 4.1	4311-20-hwy	Plow Edges	\$ 4,000.00	\$ 3,900.33	\$ 4,000.00	\$ 4,000.00	\$ 0.02	100%	-	\$ 0.00	
Article 4.1	4311-21-hwy	Signs	\$ 750.00	\$ 683.40	\$ 500.00	\$ 1,000.00	\$ 0.00	67%	(250)	\$ (0.00)	
Article 4.1	4311-22-hwy	Shop Supplies	\$ 2,000.00	\$ 2,231.56	\$ 1,500.00	\$ 2,000.00	\$ 0.01	75%	(500)	\$ (0.00)	
Article 4.1	4311-25-hwy	Crushed Gravel	\$ 1.00	\$ -	\$ -	\$ 1.00	\$ -	0%	(1)	\$ (0.00)	
Article 4.1	4311-26-hwy	On-Call-Pay	\$ 21,290.00	\$ 4,672.84	\$ 1.00	\$ -	\$ 0.00	0%	(21,289)	\$ (0.11)	
Article 4.1	4311-28-hwy	Uniforms	\$ 2,600.00	\$ 3,833.53	\$ 1,200.00	\$ -	\$ 0.01	46%	(1,400)	\$ (0.01)	
Article 4.1	4311-30-hwy	Hwy Block Grant	\$ 60,493.00	\$ 5,140.63	\$ 59,815.00	\$ 60,000.00	\$ 0.32	99%	(678)	\$ (0.00)	
Article 4.1	4311-32-hwy	Hwy Seasonal	\$ 15,484.00	\$ 12,732.30	\$ 20,000.00	\$ 20,000.00	\$ 0.11	129%	4,516	\$ 0.02	
Article 4.1	4311-33	FEMA	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ 0.00	100%	-	\$ 0.00	
Article 4.1	4311-34-hwy	Highway Tree Pruning	\$ 10,000.00	\$ 7,849.00	\$ 9,000.00	\$ 10,000.00	\$ 0.05	90%	(1,000)	\$ (0.01)	
Article 4.1	4311-	Safety Equipment	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 0.01	#DIV/0!	1,000	\$ 0.01	
Article 4.1	4311-	Calcium Chloride	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 0.02	#DIV/0!	4,000	\$ 0.02	
Article 4.1	4311-	Drug Testing	\$ -	\$ -	\$ 320.00	\$ -	\$ 0.00	#DIV/0!	320	\$ 0.00	
Article 4.2	4316-01	Street Lighting	\$ 459,822.00	\$ 2,46	\$ 400,117.00	\$ 444,482.00	\$ 2.16	87%	(\$9,705)	\$ (0.30)	
Article 4.3	4319-02	School Diesel	\$ 2,400.00	\$ 2,394.30	\$ 2,200.00	\$ 2,200.00	\$ 0.01	92%	(200)	\$ (0.00)	
Article 4.3	4319-03	School Gasoline	\$ 12,500.00	\$ 9,798.02	\$ 12,500.00	\$ 12,500.00	\$ 0.07	100%	-	\$ 0.00	
Article 4.3	4323-01	Tonnage	\$ 2,500.00	\$ 2,882.25	\$ 2,500.00	\$ 2,500.00	\$ 0.01	100%	-	\$ 0.00	
Article 4.4	4323-02	Metal Pickup/ Electronics	\$ 178,000.00	\$ 172,514.22	\$ 183,000.00	\$ 183,000.00	\$ 0.99	103%	5,000	\$ 0.03	
Article 4.4	4323-03	Hazard Waste	\$ 1.00	\$ 673.24	\$ 1.00	\$ 1.00	\$ 0.00	100%	-	\$ 0.00	
Article 4.4	4323-04	Re-cycle	\$ 915.00	\$ 882.13	\$ 915.00	\$ 915.00	\$ 0.00	100%	-	\$ 0.00	
Article 4.4	4323-05	Waste Mgr/Contract	\$ 1.00	\$ 95.78	\$ 1.00	\$ 1.00	\$ 0.00	100%	-	\$ 0.00	
Article 5.1	4414-01	AC Salary	\$ 2,400.00	\$ 1,996.24	\$ 2,200.00	\$ 2,320.00	\$ 0.01	92%	(200)	\$ (0.00)	
Article 5.1	4414-02	Cochocho Valley Dust/ Equipment	\$ 1,500.00	\$ 239.96	\$ 750.00	\$ 1,500.00	\$ 0.00	50%	(750)	\$ (0.00)	
Article 5.1	4414-03	AC Millage	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ 0.00	100%	-	\$ 0.00	
Article 5.1	4414-04	AC Uniform	\$ 350.00	\$ 217.37	\$ 350.00	\$ 350.00	\$ 0.00	100%	-	\$ 0.00	
Article 5.1	4414-05	Training	\$ 500.00	\$ -	\$ 250.00	\$ 500.00	\$ 0.00	50%	(250)	\$ (0.00)	
Article 5.1	4414-07	AC Cell Phone	\$ 600.00	\$ 600.00	\$ 480.00	\$ 600.00	\$ 0.00	80%	(120)	\$ (0.00)	
Article 5.1	4414-08	AC Vehicle	\$ 1,500.00	\$ 783.06	\$ 1,000.00	\$ 1,500.00	\$ 0.01	67%	(500)	\$ (0.00)	
Article 5.2	4415-01	VNA	\$ 6,851.00	\$ 3,836.63	\$ 5,031.00	\$ 6,971.00	\$ 0.03	73%	(1,820)	\$ (0.01)	
Article 5.2	4415-02	CASA	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 0.01	100%	-	\$ 0.00	
Article 5.2	4415-03	Community Action	\$ 1.00	\$ -	\$ 2,000.00	\$ 200.00	\$ 0.00	20000%	199	\$ 0.00	
Article 5.2	4415-08	Homemakers	\$ 1.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 0.01	200000%	1,999	\$ 0.01	
Article 5.2	4415-13	HAVEN	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ 0.00	100%	-	\$ 0.00	
Article 5.2	4415-14	Stratford Nutrition & Meals	\$ 1.00	\$ -	\$ 500.00	\$ 500.00	\$ 0.00	50000%	499	\$ 0.00	
Article 5.3	4444-01	Welfare Expense	\$ 3,500.00	\$ 4,701.00	\$ 4,701.00	\$ 4,701.00	\$ 0.03	468%	3,696	\$ 0.02	
Article 5.3	4444-02	Fuel Assistance	\$ 1,500.00	\$ 426.11	\$ 3,500.00	\$ 3,500.00	\$ 0.02	100%	-	\$ 0.00	
Article 5.3	4444-03	Millage/Meetings	\$ 100.00	\$ 30.00	\$ 100.00	\$ 1,500.00	\$ 0.01	100%	-	\$ 0.00	
Article 5.3	4444-04	Welfare Dir Salary	\$ 5,992.00	\$ 5,768.40	\$ 4,992.00	\$ 4,992.00	\$ 0.02	79%	(1,200)	\$ (0.01)	
Article 5.3	4444-05	Welfare Cell Phone	\$ 600.00	\$ 550.00	\$ 480.00	\$ 480.00	\$ 0.00	80%	(120)	\$ (0.00)	
Article 5.3	4444-06	Welfare Supplies	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 0.00	100%	-	\$ 0.00	
Article 6.1	4520-03	Beach Maintenance	\$ 11,342.00	\$ 6,774.51	\$ 10,022.00	\$ 10,022.00	\$ 0.05	88%	(1,320)	\$ (0.01)	
Article 6.2	4520-05	Children Parties	\$ 1,000.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 0.00	75%	(250)	\$ (0.00)	
Article 6.3	4583-01	Particite	\$ 500.00	\$ -	\$ 1.00	\$ 1.00	\$ 0.00	100%	-	\$ 0.00	
Article 6.2	4589-01	Other Culture/Rec	\$ 3,500.00	\$ 3,338.58	\$ 250.00	\$ 250.00	\$ 0.00	50%	(250)	\$ (0.00)	
Article 2.8	4619-01-cc	Conservation Expense	\$ 5,001.00	\$ 4,088.58	\$ 4,501.00	\$ 4,501.00	\$ 0.02	90%	(500)	\$ (0.00)	
			\$ 100.00	\$ 250.00	\$ 100.00	\$ 100.00	\$ 0.00	100%	-	\$ 0.00	

Article	Description	2021 Budget	Cost per \$1000	12/31/2021 YTD		2022 Proposed Budget	2022 Proposed Budget	2022 Proposed Budget	Cost per \$1000	% increase from prior years budget	Change from prior budget	Change in cost per \$1000	Comments
				Actual	BOARD OF SELECTM								
Article 2.8	Workshops	\$ 100.00	\$ 0.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	100%	-	\$ 0.00		
Article 2.8	Reference Material	\$ 100.00	\$ 0.00	\$ 120.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	100%	-	\$ 0.00		
Article 2.8	CC Legal Fees	\$ 400.00	\$ 0.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	100%	-	\$ 0.00		
Article 2.8	CC Office Supplies	\$ 10.00	\$ 0.00	\$ 42.99	\$ -	\$ 50.00	\$ 10.00	\$ 10.00	509%	40	\$ 0.00		
Article 2.8	Lake Assessment Program	\$ 400.00	\$ 0.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	100%	-	\$ 0.00		
Article 2.11	SCBA Lease	\$ 1,110.00	\$ 0.01	\$ 412.99	\$ -	\$ 1,150.00	\$ 1,210.00	\$ 1,210.00	104%	40	\$ 0.00		
Article 2.11	Excavator Lease	\$ -	\$ -	\$ 21,927.15	\$ -	\$ -	\$ -	\$ -	0%	(22,000)	\$ (0.12)		
Article 2.11	Tax Anticipation Note Interest	\$ 1.00	\$ 0.00	\$ 11,498.43	\$ -	\$ -	\$ -	\$ -	0%	-	\$ -		
4900-01	Road Repaving	\$ 200,000.00	\$ 1.07	\$ 161,553.08	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	100%	-	\$ 0.01		
4900-05	CRF Mifflin Fund	\$ 500.00	\$ 0.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	0%	(500)	\$ (0.00)		
4900-11	CRF Fire Dept Truck	\$ 20,000.00	\$ 0.11	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	100%	-	\$ 0.00		
4900-12	CRF Highway Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	-	\$ -		
4900-19	PD addition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	-	\$ -		
4900-23	CRF Renovation	\$ 10,000.00	\$ 0.05	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	100%	-	\$ 0.00		
4900-26	CRF Natural & Man Made Dis	\$ 1,000.00	\$ 0.01	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	100%	-	\$ 0.00		
4900-31	CRF Data/Comm Equip	\$ 3,000.00	\$ 0.02	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	0%	(3,000)	\$ (0.02)		
4900-28	Old Town Hall Rehabilitation	\$ -	\$ -	\$ 6,913.00	\$ -	\$ -	\$ -	\$ -	0%	-	\$ -		
4900-35-CRF	CRF Highway Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	-	\$ -		
4900-38-CRF	SCBA CRF	\$ 5,000.00	\$ 0.03	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	100%	-	\$ 0.00		
4900-39	CRF Public safety	\$ 10,000.00	\$ 0.05	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	100%	-	\$ 0.00		
4900-39	PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	-	\$ -		
4900-01	Tax Collector Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	-	\$ -		
Article 2.5	Employer Social Security	\$ 50,467.00	\$ 0.27	\$ 30,062.20	\$ -	\$ 49,568.00	\$ 55,871.27	\$ 55,871.27	98%	(899)	\$ (0.00)		
Article 2.5	Employer Medicare	\$ 11,802.00	\$ 0.06	\$ 11,962.18	\$ -	\$ 11,993.00	\$ 13,066.67	\$ 13,066.67	98%	(209)	\$ (0.00)		
Article 2.5	Bank Service Charges	\$ -	\$ -	\$ 333,770.00	\$ 1.79	\$ 307,162.00	\$ 324,938.94	\$ 324,938.94	92%	(26,688)	\$ (0.13)		
Article 2.5	Misc Fees/Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	-	\$ -		
	Total Expenses	\$ 2,250,565.00	\$ 12.05	\$ 2,049,030.47	\$ -	\$ 2,195,697.00	\$ 2,365,922.04	\$ 2,365,922.04	98%	(60,768)	\$ (0.24)		
	warrant articles	\$ 249,500.00	\$ 1.34	\$ 207,966.08	\$ -	\$ 246,000.00	\$ 256,000.00	\$ 256,000.00	133				
	no warrant articles	\$ 2,001,065.00	\$ 10.72	\$ 1,841,064.39	\$ -	\$ 1,949,697.00	\$ 2,109,922.04	\$ 2,109,922.04	10.52				

\*\$10,000 from remaining 2021 balance, see warrant article.

## MSD FY 2023 PROPOSED GENERAL FUND BUDGET

Expense Object		Budget	Actual	Budget	School Board Proposed	Variance	%
		2021	2021	2022	2023		
100	Wages	1,115,964	1,173,886	1,133,820	1,167,938	34,118	3.01%
211	Health/Life	314,296	359,530	382,532	314,097	(68,435)	-17.89%
212	Dental	16,230	18,233	18,785	12,645	(6,140)	-32.69%
214	Disability	2,743	2,601	2,952	2,432	(520)	-17.63%
220	Fica	84,335	87,146	85,684	89,347	3,663	4.28%
230	NHRS	144,275	151,851	147,160	183,003	35,843	24.36%
250	Unemployment	-	-	3,150	3,150	-	0.00%
260	Workers Comp	6,376	3,650	4,135	4,135	(0)	0.00%
<b>Employee Expense Sub-Total</b>		<b>1,684,220</b>	<b>1,796,898</b>	<b>1,778,218</b>	<b>1,776,747</b>	<b>(1,471)</b>	<b>-0.08%</b>
320	Professional Services	389,418	375,746	359,154	391,089	31,935	8.89%
322	Staff Development	7,500	6,133	8,505	8,250	(255)	-3.00%
329	Health Services	69,538	67,302	72,300	75,915	3,615	5.00%
380	CPA Services	10,000	10,000	10,000	10,000	-	0.00%
390	Legal Services	22,000	2,138	11,000	10,000	(1,000)	-9.09%
411	Water & Sewer	1,000	660	1,300	3,225	1,925	148.08%
421	Rubbish Disposal	4,296	3,538	4,511	4,511	-	0.00%
422	Snow Removal	6,345	10,255	7,000	8,000	1,000	14.29%
430	Repairs & Maintenance	19,300	26,960	25,800	25,800	-	0.00%
431	Building Service Agreements	9,100	11,680	9,100	11,750	2,650	29.12%
442	Copying	3,000	-	3,000	4,248	1,248	41.61%
443	Vehicle Lease	22,738	22,738	22,738	22,738	-	0.00%
519	Contracted Transportation	2,000	-	1,000	1,000	-	0.00%
520	Insurance	15,820	15,244	17,350	16,906	(444)	-2.56%
531	Telephone	11,500	9,320	11,500	11,500	-	0.00%
532	Internet Access	11,400	11,400	11,400	10,386	(1,014)	-8.89%
534	Postage	1,600	2,184	1,800	1,800	-	0.00%
550	Printing	2,500	2,728	2,500	2,500	-	0.00%
561	Tuition	2,037,882	1,616,004	1,952,076	1,937,850	(14,226)	-0.73%
580	Travel	1,450	164	1,400	1,100	(300)	-21.43%
610	General Supplies	53,350	47,824	48,750	49,450	700	1.44%
611	Testing Materials	2,475	-	8,500	15,025	6,525	76.76%
622	Electricity	20,500	21,715	20,500	20,500	-	0.00%
623	Bottled Gas	17,500	12,525	15,000	15,000	-	0.00%
629	Transportation Fuel	12,000	7,158	15,000	15,000	-	0.00%
640	Books & Other Printed Media	14,200	7,279	7,500	7,500	-	0.00%
650	Computer Media Software	13,000	11,955	18,000	16,500	(1,500)	-8.33%
731	New Equipment	4,480	2,510	2,750	4,760	2,010	73.09%
733	New Furniture	2,000	-	5,100	2,500	(2,600)	-50.98%
735	Replacement Equipment	2,500	2,500	3,000	3,000	-	0.00%
737	Replacement Furniture	1,000	-	750	2,000	1,250	166.67%
810	Dues and Fees	5,425	4,223	6,025	6,025	-	0.00%
<b>Other Expenses Sub-Total</b>		<b>2,796,817</b>	<b>2,311,883</b>	<b>2,684,309</b>	<b>2,715,828</b>	<b>31,520</b>	<b>1.17%</b>
830	Interest	186,488	186,488	170,933	155,378	(15,555)	-9.10%
910	Principal	305,000	305,000	305,000	305,000	-	0.00%
<b>Debt Service Sub-Total</b>		<b>491,488</b>	<b>491,488</b>	<b>475,933</b>	<b>460,378</b>	<b>(15,555)</b>	<b>-3.27%</b>
Special Education Trust Fund		7,000	7,000	7,000	7,000	-	0.00%
Bus Lease Agreement		-	-	-	-	-	-
Technology Trust Fund		-	-	-	-	-	-
Bus Capital Reserve Fund		25,000	25,000	5,000	5,000	-	0.00%
Construction, Renovation, Repair Fund		75,000	75,000	16,000	10,000	(6,000)	-37.50%
<b>Sub-Total Warrant Articles</b>		<b>107,000</b>	<b>107,000</b>	<b>28,000</b>	<b>22,000</b>	<b>(6,000)</b>	<b>-21.43%</b>
FEDERAL FUND		69,000	107,503	69,000	69,000	-	0.00%
FOOD SERVICE FUND		69,000	70,192	60,000	60,000	-	0.00%
<b>TOTAL</b>		<b>5,217,524</b>	<b>4,884,963</b>	<b>5,095,459</b>	<b>5,103,953</b>	<b>8,493</b>	<b>0.17%</b>