## Starting Place:

- \* Education Budgets have not been reevaluted or changed in light of COVID -19 according to Brian White, as the Selectmen of the three towns have agreed to their current increase which is below 39 Consequently, our expenditure budget starts with a \$346K increase in Education, though that is dow from the original 2020/21 budget submission in February. (Primarily due to increases in Capital off with decreases due to ADM corrections).
- \* Our General Fund surplus from last year FY 2019 was about \$442K and Peter has a forecast of an additional surplus this year of \$250K (excluding any surplus from the schools for the current year 2019/20). (We have no documentation on Education's YTD Actuals to Budget information).
- \* The Revenue budget has been tweaked per Peter's documents. We have not seen a completed revenue budget and it most likely will have State funded revenue risk and additional categories of risk in it, that we should be aware of.
- \* Prior discussions have included a Grand List \$178K revenue increase which needs to be put into the full revenue picture.

## **Overall questions**

What is our goal?

A slight increase of 1-2% in operating expenditures (excluding Education)

Flat (excluding Education)

A slight decrease of 1-3% in operating expenditures (excluding Education)

A decrease that offsets Education Increases for no increase using Capital

A decrease that offsets Education Increases for no increase using Capital and surplus

How do we get there?

Reevaluate all expenditure line items

Focus on the increases over 2%

Off-set operating expenditures with surplus (the more we use the more that will be needed next year to fill the amount of surplus used this year to reduce the operating exppenditures) Evaluate Capital for any reductions and/or timing changes

Ensure Revenue has been established appropriately and evaluate risk for next year and the following Determine whether or not we will request Chester Elementary make any reductions

Finalize forecasts for Revenue and Expenditures for this year How much of surplus to keep for the future: Storms, Covid-19, reduced State Funding, other? How much can we afford to use for operating?

Capital

Start Review

Revenue

Request Revenue Page be completed - Review

Notes for the following pages of the expenditure budgets:

## Footnotes:

- (1) Provided by Peter for first budget meeting
- (2) Needs to be restated as \$80K of budget and actuals had been transferred out and is misleading
- (3) Areas with year end transfers that create a strange variance (e.g. Board of Finance and Buildings & Grounds) also disguise the fact the department overspent it's budget without knowing by how much or underspent wince budget was transferred out
  - Holes or request for additional info from last meeting. (also listed below)

## Questions and requests /Holes from March 11th Meeting:

Request analysis of Prior Yr Bdgt, Prior Yr Actuals, Current Yr Bdgt, Current Yr Forecast, Next Yr Bdgt, variances How much is a new financial software system?

Town Clerk Assessor

Board of Finance (2) Building Department

Planning and Zoning

General Maint

Winter Maintenance (3)

Bulky Waste/Recycling (3)

Police Protection

Folice Protection

Emergency Communications

Retirement Board

Timing of cash register software at

Incr payroll, data processing and supplies, REQUESTINFO

History of Contingency HOLE needed info

REQUEST BEST/WORSE CASE LEGAL

timing of TIRE replacement

Request 5 year history

HOLE needed info

Incrs payroll and decrease resident trooper & dui, NEEDS FURTHER REVIEW

Need number HOLE

Requested 5 year history - Pension Fund

8,350

						1 1	2018/19 Budget to Actuals varia			
	1	idget Prior		1	1.		١		A	
General Government	to	Transfers	Buo	lget 18/19 (1)	A	cutals 18/19	]\$H	igher/(lower)	\$Higher/(lowe	
Board of Selectmen			\$	148,294	\$	144,279	\$	(4,015)	-2.71%	
Finance			\$	108,987	\$	Andrew House Control Agent		(1)	0.00%	
Town Office Operations			\$	66,888	\$			(13,875)	-20.74%	
Town Clerk			\$	91,745	\$			(780)	-0.85%	
Treasurer			\$	24,193	\$			(758)	-3.13%	
Tax Collector			\$	58,248	\$			(531)	-0.91%	
Assessor	\$	93,870	\$	89,370	\$		\$	(7,917)	-8.86%	
Bd of Asessment appeals			\$	300	\$		\$	-	0.00%	
Board of Finance (2)	\$	103,535	\$	26,035	\$		\$	(2,559)	-9.83%	
Registar of Voters			\$	18,725	\$		\$	(2,145)	-11.46%	
Building Department			\$	26,786	\$		\$	(671)	-2.51%	
Conservation			\$	830	\$		\$	(772)	-93.01%	
Harbor Management			\$	100	\$		\$	(100)	-100.00%	
Planning and Zoning	\$	58,564	\$	43,621	\$		\$	(10,423)	-23.89%	
Inland Wetlands	\$	12,936	\$	13,052	\$	13,050	\$	(2)	-0.02%	
Zoning Board of Appeals			\$	1,200	\$	582	\$	(618)	-51.50%	
Ecnom Dev.			\$	3,950	\$	598	\$	(3,352)	-84.86%	
Park and Rec			\$	140,701	\$	138,721	\$	(1,980)	-1.41%	
Library			\$	151,984	\$	147,596	\$	(4,388)	-2.89%	
chk's SUB-TOTAL			\$	1,015,009	\$		\$	(54,887)	-5.41%	
Highway / Public Works	-							( ),		
General Maint	\$	274,999	\$	281,902	\$	281,895		\$7	0.00%	
Tree Maintenance			\$	67,692	\$	67,692		\$0	0.00%	
Road Maintenance (3)	\$	81,000	\$	201,871	\$	201,870		\$1	0.00%	
Winter Maintenance (3)			\$	119,998	\$	119,994		\$4	0.00%	
chk's SUB-TOTAL	3 5		\$	671,463	\$	671,451	\$	12	0.00%	
Buildings and Grounds	70									
and General Maint			\$	142,500	\$	141,062		\$1,438	1.01%	
chk's SUB-TOTAL			\$	142,500	\$	141,062	\$	1,438	1.01%	
Municipal Services	•		T		Ψ.	111,002	~	1,430	1.01/0	
Bulky Waste/Recycling (3)			\$	133,277	\$	133,276		\$1	0.00%	
Hazardous Waste			\$	11,823	\$	8,999		\$2,824	23.89%	
Landfill Closure			\$	7,300	\$	5,373		\$1,927	26.40%	
chk's SUB-TOTAL	-	35	\$	152,400	\$	147,648	\$	1,927	1.26%	
Public Safety									2,20,0	
Hose Company			\$	339,780	\$	338,052		1728	0.51%	
Fire Marshall (3)	\$	27,042	\$	36,175	\$	36,173		\$2	0.01%	
Police Protection			\$	370,887	\$	325,740		\$45,147	12.17%	
Safety Services (3)	\$	206,500	\$	117,081	\$	101,791		\$15,290	13.06%	
Emergency Mgmt			\$	7,000	\$	6,987		\$13	0.19%	
<b>Emergency Communication</b>	าร		\$	82,419	\$	82,419		\$0	0.00%	
Animal Control			\$	18,208	\$	16,915		\$1,293	7.10%	
chk's SUB-TOTAL			\$	971,550	\$	908,077	\$	63,473	6.53%	
Health and Welfare										
Public Health &										
Sanitation- Incl Health										
District & Public health			\$	57,770	\$	55,632		\$2,138	3.70%	
Sanitation			\$	1,687	\$	224		\$1,463	86.72%	
Human Services, Estuary										
& Tri-Town			\$	89,881	\$	89,414		\$467	0.52%	
chk's SUB-TOTAL		-	\$	149,338	\$	145,270	\$	4,068	2.72%	
Miscellaneous		-				2.0,2.0	Υ	1,000	2.72/0	
Employee Benefits (3)	\$	489,950	\$	431,370	\$	424,627		\$6,743	1.56%	
Retirement Board			\$	205,642	\$	200,312		\$5,330	2.59%	
Municipal Insurance			\$	79,842	\$	77,863		\$1,979	2.48%	
Payments to Organizations			\$	22,608	\$	22,604		\$4	0.02%	
Debt Sewer Loan			\$	68,295	\$	68,294		\$1	0.02%	
Street Light Loan			\$	15,094	\$	15,093		\$1	0.00%	
Capital non-recurring			\$	663,761	\$	663,761		\$0	0.01%	
chk's SUB-TOTAL		-	\$	1,486,612	\$	1,472,554	\$	14,058	0.00%	
SUB-TOTAL OF ALL ABOVE			\$	4,588,872	\$	4,446,184	\$	30,089	0.55%	
			\$	4,469,581	\$	4,469,581		\$0	0.00%	
BoED R4				, , , , , , , , ,		.,		YU	0.00/0	
BoED R4 Chester Elementary			\$	4.663.549	\$	4,499,681		\$163.868	2 510/	
BoED R4  Chester Elementary chk's SUB-TOTAL			\$	4,663,549 9,133,130	\$	4,499,681 8,969,262	\$	\$163,868 163,868	3.51% 1.79%	

				= = = = = = = = = = = = = = = = = = =	-	Bdgt '20 vs. l	odgt'19 variance
	Buc	lget 18/19 (1	L) B	udget 19/20	5	Higher/(lowe	r %Higher/(lowe
General Government			-	0		0 - 7(	- Transfer (10w
<b>Board of Selectmen</b>	\$	148,294	4 5	152,81	0	\$ 4,516	3.05%
Finance	\$	108,987	7 \$	112,88		\$ 3,896	3.57%
Town Office Operations	\$	66,888	205		0	\$ (1,878)	
Town Clerk	\$	91,745			6	\$ 3,271	3.57%
Treasurer	\$	24,193				\$ 422	1.74%
Tax Collector	\$	58,248			3	\$ 3,780	6.49%
Assessor	\$	89,370				\$ 6,008	6.72%
Bd of Asessment appeals		300	3.5			\$ -	0.00%
Board of Finance (2)	\$	26,035				\$ 50,090	192.39%
Registar of Voters	\$	18,725				\$ 204	1.09%
Building Department	\$	26,786				\$ 882	3.29%
Conservation	\$	830				\$ -	0.00%
Harbor Management	\$	100	S 50 (0)			-	0.00%
Planning and Zoning	\$	43,621	- 5			8,012	18.37%
Inland Wetlands	\$	13,052				250	1.92%
Zoning Board of Appeals	\$	1,200	-				0.00%
Ecnom Dev.	\$	3,950					-1.27%
Park and Rec	\$	140,701		137,865			-2.02%
Library	\$	151,984			-		2.92%
chk's SUB-TOTAL	\$	1,015,009	\$	1,096,018	\$	81,009	7.98%
Highway / Public Works General Maint		204.000	_		2/3/4		
Tree Maintenance	\$	281,902		291,812	1077113		3.52%
Road Maintenance (3)	\$	67,692		6,600			-90.25%
	\$	201,871		83,000	SHOW	CALCULATION SECURIS LINES - CONTRACTOR - CON	-58.88%
chk's SUB-TOTAL	\$	119,998		130,700			8.92%
	->	671,463	\$	512,112	\$	(159,351)	\$ (0)
Buildings and Grounds and General Maint		140 500					
chk's SUB-TOTAL	\$	142,500	\$	182,900			28.35%
Municipal Services	\$	142,500	\$	182,900	\$	40,400	\$ 0
Bulky Waste/Recycling (3)	\$	122 277		422500			
Hazardous Waste	\$	133,277 11,823		133500			0.17%
Landfill Closure	\$	7,300		11900	- 25°		0.65%
chk's SUB-TOTAL	\$	152,400	\$	7000 152,400	\$		-4.11%
Public Safety	<u> </u>	102,100	7	132,400	٧		
Hose Company	\$	339,780	\$	361,350	\$	21,570	6 35%
Fire Marshall (3)	\$	36,175	\$	29,042	\$	(7,133)	<b>6.35%</b> -19.72%
Police Protection	\$	370,887	\$	382,942	\$	12,055	
Safety Services (3)	\$	117,081	\$	117,500	\$	419	<b>3.25%</b> 0.36%
Emergency Mgmt	\$	7,000	\$	11,057	\$	4,057	57.96%
<b>Emergency Communicatio</b>	83	82,419	\$	82,629	\$	210	0.25%
Animal Control	\$	18,208	\$	18,600	\$	392	2.15%
chk's SUB-TOTAL	\$	971,550	\$	1,003,120	\$	31,570	3.25%
Health and Welfare		x				52,57.5	3.2370
Public Health &							
Sanitation- Incl Health							
District & Public health	\$	57,770	\$	60,408	\$	2,638	4.57%
Sanitation	\$	1,687	\$	-	\$	(1,687)	-100.00%
Human Services, Estuary							
& Tri-Town	\$	89,881	\$	91,842	\$	1,961	2.18%
chk's SUB-TOTAL	\$	149,338	\$	152,250	\$	2,912	1.95%
Miscellaneous					Υ	2,312	1.33/0
Employee Benefits (3)	\$	431,370	\$	506,150	\$	74,780	17.34%
Retirement Board	\$	205,642	\$	202,032	\$	(3,610)	-1.76%
Municipal Insurance	\$	79,842	\$	79,104	\$	(738)	-0.92%
Payments to Organizations	\$	22,608	\$	23,184	\$	576	2.55%
Debt Sewer Loan	\$	68,295	\$	68,295	\$	-	0.00%
Street Light Loan	\$	15,094	\$	15,094	\$		0.00%
Capital non-recurring	\$	663,761	\$	660,500	\$	(3,261)	-0.49%
	\$	1,486,612	\$	1,554,359	\$	67,747	27.1370
10000 _000 pp 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$	4,588,872	\$	4,653,159	\$	64,287	
	\$	4,469,581	\$	4,857,584	\$	388,003	8.68%
Chester Elementary		4,663,549	\$	4,868,977	\$	205,428	4.40%
	\$	0 122 120	\$	9,726,561	\$		
	\$ 1	9,133,130	\$	3,720,301	Ş	593,431	6.50%

Budget 19/20   BDGT 20/21   SHigher/(lower)   WHigher/(lower)   Notes					FEB. 20, BDGT		Varianco Rdat	121 us. hdat120	
General Government				100000000000000000000000000000000000000		T			
Board of Selectimen   S   12,821   S   15,000   S   3,399   2,099   Interpretation provided and providing events of definition of the providing provided and providing events of the providing events o	Cananal Canana	Bu	udget 19/20		BDGT 20/21		Higher/(lower)	%Higher/(lower)	Notes
Finance		ċ	152 010	,	¢ 156.00	_			
Town Office Operations								2.09%	Incr primarily payroll , question on community events ok'd
Tressurer			200 0 00 00 00 00 00 00 00 00 00 00 00 0				CONTRACTOR STREET		
Tracsuler									
Tax Collector								2.66%	Incr payroll & supplies, ok'd MAY DO REGISTER. NOW
Bid of Assessment appeals   \$ 93,078   \$ 96,046   \$ 688	Tax Collector								
Board of Finance (2) 5 (76,125 5 105,600 \$ 29,475 Board of Finance (2) 6 76,125 5 (15,600 \$ 29,475 Bidding plopartment \$ 77,668 \$ 18,979 \$ 19,339 \$ 100 \$ 32,726 Incipitant \$ fire residing electrons recipitate electrons produced electrons building plopartment \$ 77,668 \$ 2,8835 \$ 1,167 \$ 32,726 Incipitantity people electrons recipitate electrons electrons produced electrons building plopartment \$ 100 \$ 200 \$ 100 \$ 1,000 \$ 100 \$ 100 \$ 100,000 \$ priory establishment electrons	Assessor						Contract to the contract of th		
Board of Finance (2)	Bd of Asessment appeals	\$	300	)	\$ 300	0		0.00%	mei payron, data processing and supplies, REQUEST INFO
Registrar of Voters	Board of Finance (2)	\$	76,125		\$ 105,600	) !	\$ 29,475		Transferout & incrementing minutes 2 Postago PEOLIEST INC
Comparation   S	The state of the s		18,929		\$ 19,539	9 :		3.22%	Inc primarlity special services, next year elections
NonePolation		160	27,668			5 5	\$ 1,167	4.22%	Incr payroll, mileage, Publications HOLE
Partition Management   S   51,633   S   47,159   S   (4,443)   Call						) ;	\$ -		
Inland Wetlands	and the second s					100		100.00%	prior yr actuals unspent
Table   Part			and the second					-8.60%	incr payroll, decrease legal REQUEST BEST/WORSE CASE LEG
Encom Dev. \$ 3,300 \$ 1,350 \$ 10,000 \$ 1.000 \$								1.62%	Incr primarily payroll,ok'd
Park and Rec		35							
Library						ASSESS.			
Company   Sub-Total   Sub-To		\$							
Highway   Public Works   Section	STATE OF THE PARTY	\$		10000		_			Incr primarily payroll, heating, prof dev & rentals, ok'd
General Maint	22/2012		1,050,010	7	1,140,330	, ç	9 44,932	4.10%	
Tree Maintenance   \$ 6,600   \$ 6,697   \$ 97   \$ 1.47% for promisely spirit increase due to storm and transfer in Maintenance (3)   \$ 130,700   \$ 130,700   \$ - 2,000   \$ 0.00% RGUSTED S year history		\$	291.812		303 387	d	11 575	2.079/	
Road Maintenance (3) \$ 33,000 \$ 85,500 \$ 2,500 \$ 3.01% prior increase due to storm and transfer in Writter Maintenance (3) \$ 130,700 \$ 130,700 \$ 0.00% REQUISTED 5 year history  Buildings and Grounds and Grounds and General Maint \$ 182,900 \$ 155,100 \$ (27,800) -15,20% Increase due to storm and transfer in Maintenance (3) \$ 122,000 \$ 155,100 \$ (27,800) -15,20% Increase due to storm and transfer in the Maintenance (3) \$ 182,900 \$ 155,100 \$ (27,800) -15,20% Increase due to storm and transfer in Maintenance (3) \$ 182,900 \$ 155,100 \$ (27,800) -15,20% Increase due to storm and transfer in Maintenance (3) \$ 182,900 \$ 155,100 \$ (27,800) -15,20% Increase due to storm and transfer in Maintenance (3) \$ 182,900 \$ 155,100 \$ (27,800) -15,20% Increase (3) \$ 182,900 \$ 155,100 \$ (27,800) -15,20% Increase (3) \$ 133500 \$ - 0.00% Open Issue (4) \$ 142,400 \$ 11900 \$ 11900 \$ - 15,20% Increase (4) \$ 142,400 \$ 11900 \$ 11900 \$ - 15,20% Increase (4) \$ 142,400 \$ 11900 \$ 11900 \$ 1,15,20% Increase (4) \$ 142,400 \$ 11900 \$ 1,15,20% Increase (4) \$ 142,400 \$ 11900 \$ 1,15,20% Increase (4) \$ 142,400 \$ 11900 \$ 1,15,20% Increase (5) \$ 1,15,200	Tree Maintenance			2675		Control of the last	RECEIVED TO SACRED STORY (SECTION)		
Winter Maintenance (3)         \$ 130,700         \$ 130,700         \$ 130,700         \$ 526,284         \$ 1.4,172         2.7776           chks         SUB-TOTAL         \$ 182,900         \$ 155,100         \$ (27,800)         1-15,20%         Increduct to Environmental Phase Land III off set with BoF of the Sub-ToTAL         \$ 182,900         \$ 155,100         \$ (27,800)         1-15,20%         Increduct to Environmental Phase Land III off set with BoF of the Sub-ToTAL         \$ 182,900         \$ 155,100         \$ (27,800)         1-15,20%         Increduct to Environmental Phase Land III off set with BoF of the Sub-ToTAL         \$ 182,900         \$ 155,000         \$ (27,800)         - 15,20%         Amount of the Sub-ToTAL         \$ 182,900         \$ 133500         \$ - 0.00%         Open Issue           Hazardous Waste         11900         \$ 150,900         \$ (1,500)         - 21,30%         - 21,43%         - 15,20%         - 21,43%	Road Maintenance (3)			12560		STATE OF THE PARTY.	SAME PORCH SINGLE CONTROL		
Buildings and Grounds	Winter Maintenance (3)	\$						0.00%	REQUESTED 5 year history
Buildings and Grounds   and General Maint   \$ 182,900   \$ 155,100   \$ (27,800)   -15.20%   Incr due to Environmental Phase I and II off set with BoF chiks   SUB-TOTAL   \$ 182,900   \$ 155,100   \$ (27,800)   -15.20%     Municipal Services   Builky Waster (Recycling (3)   133500   \$ -   0.00%   Open issue     Hazardous Waster   11900   \$ -   15.20%     Hazardous Waster   7000   \$ 5500   \$ (1,500)   -21.43%     Landfill Closure   7000   \$ 5500   \$ (1,500)   -21.43%     Landfill Closure   7000   \$ 5500   \$ (1,500)   -21.43%     Hose Company   \$ 361,350   \$ 361,850   \$ 500   0.14%   mostly flat     Fire Marshall (3)   \$ 29,042   \$ 29,440   \$ 398   1.37%   Incr Mileage Bautisido contractor     Police Protection   \$ 382,942   \$ 325,738   \$ (57,204)   -14.94%   into apvailant decreae resident toper & du. NEDS FURTHER REVIEW     Safety Services (3)   \$ 117,500   \$ 126,764   \$ 9,264   \$ 7.88%   incremental Phase I and III off set with street light savings     Emergency Migmt   \$ 11,057   \$ 11,000   \$ (57)   -0,52%     Emergency Communicatio   \$ 87,629   \$ 88,143   \$ 2,514   \$ 3.04%   follow     Animal Control   \$ 18,600   \$ 18,903   \$ 303   16.63%   inc payroll, assistant needed, ok'd     Chik's SUB-TOTAL   \$ 1,003,120   \$ 958,838   \$ (500)   -0.83%   reduction water testifig, need Medical Dr. Stipend moved above     Human Services, Estuary	chk's SUB-TOTAL	\$	512,112	\$		metal.			NECOESTED 5 year history
SUB-TOTAL   S   182,900   S   155,100   S   (27,800)   -15,20%	<b>Buildings and Grounds</b>								
SUB-TOTAL   S   182,900   S   155,100   S   (27,800)   -15,206     Municipal EverVices   Bulky Waste/Recycling (3)   133500   133500   S   -   0,00%   Open Issue     Hazardous Waste   11900   S   -   -15,20%     Landfill Closure   7000   5500   S   (1,500)   -21,43%     Kore   SUB-TOTAL   S   152,400   S   150,900   S   (1,500)   -0.98%     Hose Company   S   361,350   S   361,850   S   500   0.14%   mostly flat     Fire Marshall (3)   S   29,042   S   29,440   S   398   1,37%   incr Mileage Routiside contractor     Police Protection   S   382,942   S   325,738   S   (57,204)   14,94%   increase hydralise, offset with streetlight-savings     Safety Services (3)   S   117,500   S   126,764   S   9,264   7.88%   increase hydralise, offset with streetlight-savings     Emergency Mgmt   S   110,57   S   11,000   S   (57)   -0.52%     Emergency Communicatio   S   82,629   S   85,143   S   2,514   3,04%   HOLE     Alminal Control   S   18,600   S   18,903   S   303   1,63%   increase hydralise, offset with streetlight-savings     Emergency Communicatio   S   82,629   S   85,143   S   2,514   3,04%   HOLE     Alminal Control   S   18,600   S   95,838   S   (44,282)   -4.41%   D   OWENIA   CAPITAL SENERATORS     Health and Welfare   Publich lealth   S   60,408   S   59,908   S   (500)   -0.83%   reduction water testing, need Medical Dr. Stipend moved above     Human Services, Estuary   & ITi-Town   S   91,842   S   93,177   S   1,335   1,45%   inc payroll and Tri-town     Chk's S UB-TOTAL   S   152,250   S   153,085   S   835   0.55%     Regliement Board   S   202,032   S   213,173   S   11,645   Reguested S year history - Pension Fund     Municipal Insurance   S   60,500   S   67,500   S   7,000   1,06%     Street Light Loan   S   660,500   S   67,500   S   7,000   1,06%     Chk's S UB-TOTAL   S   4,857,844   S   5,156,583   S   28,999   6,16%     Chest   S   10,17071   S   4,857,546   S   10,152,760   S   405,011   S	and General Maint	\$	182,900	\$	155,100	\$	(27,800)	-15.20%	Incredue to Environmental Phase Land II off activity D. F
Bulky Waste/Recycling (3)   133500   133500   133500   1,000	chk's SUB-TOTAL	\$	182,900	\$		-			The dde to Environmental Phase Fand II off set with Bor
Hazardous Waste	A STATE OF THE PARTY OF THE PAR						· · · · · · · · · · · · · · · · · · ·		
Hazardous Waste			133500		133500	) \$		0.00%	Open Issue
Public Safety   Hose Company   \$ 361,350   \$ 361,850   \$ 500   \$ 0.14%   mostly flat					11900	) \$	-		
Public Safety		_		-	THE RESERVE THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.	_		-21.43%	
Hose Company		>	152,400	\$	150,900	\$	(1,500)	-0.98%	
Fire Marshall (3) \$ 29,042 \$ 29,440 \$ 398		¢	261 250	d	201.000	,	F00		
Police Protection \$ 382,942 \$ 325,738 \$ (57,204)									
Safety Services (3)   \$ 117,500   \$ 126,764   \$ 9,264   7.88%   increase hydrants, offset with street light savings		\$						1.37%	ncr Mileage &outside contractor
Emergency Mgmt \$ 11,057 \$ 11,000 \$ (57) -0.52% Emergency Communicatio \$ 82,629 \$ 85,143 \$ 2,514 \$ 3.04% HOLE Animal Control \$ 18,600 \$ 18,903 \$ 303 1.63% Inc payroll, assistant needed, ok'd chk's SUB-TOTAL \$ 1,003,120 \$ 958,838 \$ (44,282) -4.41% DO WE HAVE ENOUGH \$\( \)CAPTION CONTROL	Safety Services (3)	Ś					STATE OF THE PARTY	-14.94% li	ncrs payroll and decrease resident tooper & dui, NEEDS FURTHER REVIEW
Emergency Communicatio \$ 82,629 \$ 85,143 \$ 2,514 3.04% HOLE Animal Control \$ 18,600 \$ 18,903 \$ 303 1.63% Inc payroll, assistant needed, ok'd Chk's SUB-TOTAL \$ 1,003,120 \$ 958,838 \$ (44,282) -4.41% DO WE HAVE ENOUGH 5/CAPITAL GENERATORS Health and Welfare Public Health B Sanitation- Incl Health District & Public health \$ 60,408 \$ 59,908 \$ (500) -0.83% reduction water testing, need Medical Dr. Stipend moved above Human Services, Estuary  & Tri-Town \$ 91,842 \$ 93,177 \$ 1,335 1.45% inc payroll and Tri-town Chk's SUB-TOTAL \$ 152,250 \$ 153,085 \$ 835 0.55%  Miscellaneous  Employee Benefits (3) \$ 506,150 \$ 520,785 \$ 14,635 2.89% primarily med insur Retirement Board \$ 202,032 \$ 213,173 \$ 11,141 5.51% Requested 5 year history - Pension Fund Municipal Insurance \$ 79,104 \$ 79,989 \$ 885 1.12% Payments to Organizations \$ 23,184 \$ 23,319 \$ 135 0.58%  Debt Sewer Loan \$ 68,295 \$ 68,295 \$ - 0.00% Street Light Loan \$ 15,094 \$ 15,094 \$ - 0.00% Capital non-recurring \$ 660,500 \$ 667,500 \$ 7,000 1.06% Chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61% Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61% Chk's SUB-TOTAL \$ 9,726,561 \$ 10,152,762 \$ 426,201 4.38%					The second secon	371177/20			ncrease hydrants, offset with street light savings
Animal Control \$ 18,600 \$ 18,903 \$ 303 1.63% Inc payroll, assistant needed, ok'd chk's SUB-TOTAL \$ 1,003,120 \$ 958,838 \$ (44,282) -4.41% DO WE HAVE ENDUGH \$/CAPITAL GENERATORS NEED TO REVIEW IN DETAIL FROM HERE DOWN Public Health & Sanitation- Incl Health District & Public health \$ 60,408 \$ 59,908 \$ (500) -0.83% reduction water testing, need Medical Dr. Stipend moved above	<b>Emergency Communicatio</b>	\$				Service .	CONTRACTOR OF STREET		JOLE .
Chk's   SUB-TOTAL   \$ 1,003,120   \$ 958,838   \$ (44,282)   -4.41%   DO WE HAVE END UGH \$/CAPITAL GENERATORS	Animal Control	\$		12,721		- Contract			
NEEDTO REVIEW IN DETAIL FROM HERE DOWN		\$	1,003,120	\$					
Sanitation   Incl Health   Sanitation   Incl Health   Sanitation   S	Health and Welfare						( / /		
District & Public health   \$ 60,408   \$ 59,908   \$ (500)   -0.83%   reduction water testing, need Medical Dr. Stipend moved above									LEED TO THE THE POWN
Sanitation \$ - \$ - \$ - \$ - \$ moved above  Human Services, Estuary  & Tri-Town \$ 91,842 \$ 93,177 \$ 1,335 1.45% inc payroll and Tri-town  chk's SUB-TOTAL \$ 152,250 \$ 153,085 \$ 835 0.55%  Miscellaneous  Employee Benefits (3) \$ 506,150 \$ 520,785 \$ 14,635 2.89% primarily med insur  Retirement Board \$ 202,032 \$ 213,173 \$ 11,141 5.51% Requested 5 year history - Pension Fund  Municipal Insurance \$ 79,104 \$ 79,989 \$ 885 1.12%  Payments to Organization: \$ 23,184 \$ 23,319 \$ 135 0.58%  Debt Sewer Loan \$ 68,295 \$ 68,295 \$ - 0.00%  Street Light Loan \$ 15,094 \$ 15,094 \$ - 0.00%  Capital non-recurring \$ 660,500 \$ 667,500 \$ 7,000 1.06%  chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  SUB-TOTAL OF ALL ABOVE \$ 4,653,159 \$ 4,673,312 \$ 20,153  BoED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  chk's SUB-TOTAL \$ 9,726,561 \$ 10,152,762 \$ 426,201 4.38%									
Human Services, Estuary   Services   Sub-Total   Services   Services   Sub-Total   Services   Sub-Total   Services   Services   Sub-Total   Services   Services   Sub-Total   Services   Services   Sub-Total   Services   Servi			60,408		59,908		(500)	-0.83% re	eduction water testing, need Medical Dr. Stipend
S   Tri-Town		\$	-	\$		\$			
Chk's SUB-TOTAL \$ 152,250 \$ 153,085 \$ 835 0.55%  Miscellaneous  Employee Benefits (3) \$ 506,150 \$ 520,785 \$ 14,635 2.89% primarily med insur  Retirement Board \$ 202,032 \$ 213,173 \$ 11,141 5.51% Requested 5 year history - Pension Fund  Municipal Insurance \$ 79,104 \$ 79,989 \$ 885 1.12%  Payments to Organization: \$ 23,184 \$ 23,319 \$ 135 0.58%  Debt Sewer Loan \$ 68,295 \$ 68,295 \$ - 0.00%  Street Light Loan \$ 15,094 \$ 15,094 \$ - 0.00%  Capital non-recurring \$ 660,500 \$ 667,500 \$ 7,000 1.06%  Chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  SUB-TOTAL OF ALL ABOVE \$ 4,653,159 \$ 4,673,312 \$ 20,153  BOED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  Chk's SUB-TOTAL \$ 9,726,561 \$ 10,152,762 \$ 426,201 4.38%	320								
Miscellaneous  Employee Benefits (3) \$ 506,150 \$ 520,785 \$ 14,635		-					1,335	1.45% ir	nc payroll and Tri-town
Employee Benefits (3) \$ 506,150 \$ 520,785 \$ 14,635 2.89% primarily med insur  Retirement Board \$ 202,032 \$ 213,173 \$ 11,141 5.51% Requested 5 year history - Pension Fund  Municipal Insurance \$ 79,104 \$ 79,989 \$ 885 1.12%  Payments to Organizations \$ 23,184 \$ 23,319 \$ 135 0.58%  Debt Sewer Loan \$ 68,295 \$ 68,295 \$ - 0.00%  Street Light Loan \$ 15,094 \$ 15,094 \$ - 0.00%  Capital non-recurring \$ 660,500 \$ 667,500 \$ 7,000 1.06%  Chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  SUB-TOTAL OF ALL ABOVE \$ 4,653,159 \$ 4,673,312 \$ 20,153  BoED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  Chk's SUB-TOTAL \$ 9,726,567 \$ 10,152,762 \$ 426,201 4.38%		\$	152,250	\$	153,085	\$	835	0.55%	
Retirement Board \$ 202,032 \$ 213,173 \$ 11,141 5.51% Requested 5 year history - Pension Fund Municipal Insurance \$ 79,104 \$ 79,989 \$ 885 1.12% Payments to Organization: \$ 23,184 \$ 23,319 \$ 135 0.58%  Debt Sewer Loan \$ 68,295 \$ 68,295 \$ - 0.00% Street Light Loan \$ 15,094 \$ 15,094 \$ - 0.00% Capital non-recurring \$ 660,500 \$ 667,500 \$ 7,000 1.06%  Chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  BoED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16% Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  Chk's SUB-TOTAL \$ 9,726,7370 \$ 1,032,762 \$ 426,201 4.38%		۲.	F0C 1F0	4	500 705				
Municipal Insurance \$ 79,104 \$ 79,989 \$ 885 1.12% Payments to Organization: \$ 23,184 \$ 23,319 \$ 135 0.58%  Debt Sewer Loan \$ 68,295 \$ 68,295 \$ - 0.00% Street Light Loan \$ 15,094 \$ 15,094 \$ - 0.00% Capital non-recurring \$ 660,500 \$ 667,500 \$ 7,000 1.06%  Chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  BOED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  Chk's SUB-TOTAL \$ 9,726,573,720 \$ 4,000,072 \$ 426,201 4.38%									
Payments to Organization: \$ 23,184 \$ 23,319 \$ 135 0.58%  Debt Sewer Loan \$ 68,295 \$ 68,295 \$ - 0.00%  Street Light Loan \$ 15,094 \$ 15,094 \$ - 0.00%  Capital non-recurring \$ 660,500 \$ 667,500 \$ 7,000 1.06%  Chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  SUB-TOTAL OF ALL ABOVE \$ 4,653,159 \$ 4,673,312 \$ 20,153  BoED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  Chk's SUB-TOTAL \$ 9,726,561 \$ 10,152,062 \$ 426,201 4.38%									equested 5 year history - Pension Fund
Debt Sewer Loan \$ 68,295 \$ 68,295 \$ - 0.00%  Street Light Loan \$ 15,094 \$ 15,094 \$ - 0.00%  Capital non-recurring \$ 660,500 \$ 667,500 \$ 7,000 1.06%  Chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  SUB-TOTAL OF ALL ABOVE \$ 4,653,159 \$ 4,673,312 \$ 20,153  BoED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  Chk's SUB-TOTAL \$ 9,726,6,761 \$ 10,152,762 \$ 426,201 4.38%									
Street Light Loan \$ 15,094 \$ 15,094 \$ - 0.00%  Capital non-recurring \$ 660,500 \$ 667,500 \$ 7,000 1.06%  Chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  SUB-TOTAL OF ALL ABOVE \$ 4,653,159 \$ 4,673,312 \$ 20,153  BoED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  Chk's SUB-TOTAL \$ 9,726,565 \$ 10,152,762 \$ 426,201 4.38%	ADDRESS AND ADDRESS OF THE PROPERTY OF THE PRO	Ś				1000	135		
Capital non-recurring         \$ 660,500         \$ 667,500         \$ 7,000         1.06%           chk's         SUB-TOTAL         \$ 1,554,359         \$ 1,588,155         \$ 33,796         2.17%           SUB-TOTAL OF ALL ABOVE         \$ 4,653,159         \$ 4,673,312         \$ 20,153           BoED R4         \$ 4,857,584         \$ 5,156,583         \$ 298,999         6.16%           Chester Elementary         \$ 4,868,977         \$ 4,996,179         \$ 127,202         2.61%           chk's         SUB-TOTAL         \$ 9,726,561         \$ 10,152,762         \$ 426,201         4.38%	Land Market Control of	\$							
Chk's SUB-TOTAL \$ 1,554,359 \$ 1,588,155 \$ 33,796 2.17%  SUB-TOTAL OF ALL ABOVE \$ 4,653,159 \$ 4,673,312 \$ 20,153  BoED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  Chk's SUB-TOTAL \$ 9,726,561 \$ 10,152,762 \$ 426,201 4.38%							7 000		
SUB-TOTAL OF ALL ABOVE \$ 4,653,159 \$ 4,673,312 \$ 20,153  BoED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  chk's SUB-TOTAL \$ 9,726,561 \$ 10,152,674 \$ 426,201 4.38%	chk's SUB-TOTAL	\$		-		_			
BoED R4 \$ 4,857,584 \$ 5,156,583 \$ 298,999 6.16%  Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  Chk's SUB-TOTAL \$ 9,726,561 \$ 10,152,762 \$ 426,201 4.38%		STATE OF THE PARTY OF		-			SALES AND ADMINISTRAÇÃO DE RESIDENCIA DE COMPANSA DE C	2.17/0	
Chester Elementary \$ 4,868,977 \$ 4,996,179 \$ 127,202 2.61%  chk's SUB-TOTAL \$ 9,726,561 \$ 10,152,762 \$ 426,201 4.38%		\$	4,857,584	\$				6,16%	
chk's SUB-TOTAL \$ 9,726,561 \$ 10,152,762 \$ 426,201 4.38%			4,868,977	\$					
GRAND TOTAL 6 14 270 720 6 44 026 074 6		-				\$			
	GRAND TOTAL	\$ 1	4,379,720	\$	14,826,074	\$	446,354	3.10%	

Page 5

	_			FEB. 20, BDG	Т	March. 11		Adju	sted for increases
	F	Budget 19/20		PDCT 20/2		Requested			
General Government		/duget 15/20	-	BDGT 20/2	1	increases	Notes		BDGT 20/21
Board of Selectmen	9	\$ 152,81	0	\$ 156,0	009				
Finance		\$ 112,88		\$ 115,0				\$	156,009
<b>Town Office Operations</b>		\$ 65,01	0	\$ 68,2				\$	115,012
Town Clerk		\$ 95,01	6	\$ 97,5				\$	68,217
Treasurer	Ş	\$ 24,61	5	\$ 25,0	86	\$300	Hours for vacation coverage	\$	97,540 25,386
Tax Collector	\$	62,02	8	\$ 63,3	61			\$	63,361
Assessor	Ş	95,37	8	\$ 96,0	46			\$	96,046
Bd of Asessment appeals	; \$	300	0	\$ 3	00			\$	300
Board of Finance (2)	\$	76,12	5	\$ 105,6	00			\$	105,600
Registar of Voters	\$	18,929	9	\$ 19,5	39			Ś	19,539
Building Department	\$		8	\$ 28,8	35	\$6,600	Bldg Offical upgrade Payroll & mi	let \$	35,435
Conservation	\$				30		Non-Act Control of the Control of th	\$	830
Harbor Management	\$				00			\$	200
Planning and Zoning	\$			\$ 47,19	90			\$	47,190
Inland Wetlands	\$			\$ 13,5	18			\$	13,518
Zoning Board of Appeals	\$			\$ 1,00				\$	1,000
Ecnom Dev.	\$			\$ 3,95				\$	3,950
Park and Rec	\$			\$ 138,44	49	\$3,000	Camp Director/Medical Officer sti	р \$	141,449
Library chk's SUB-TOTAL	\$			\$ 160,26		\$5,677	Add Director hours	\$	165,945
chk's SUB-TOTAL Highway / Public Works	\$	1,096,018	3	\$ 1,140,95	50			\$	1,156,527
General Maint	4	204.042							
Tree Maintenance	\$	AND 100 - 10		\$ 303,38		\$3,450	New Hrs	\$	306,837
Road Maintenance (3)	\$	6,600		6,69		\$2,500	Increased stipend	\$	9,197
Winter Maintenance (3)	\$			85,50				\$	85,500
chk's SUB-TOTAL	\$	130,700 512,112	50075	5 130,70 5 526,28				\$	130,700
Buildings and Grounds	7	312,112		5 526,28	54			\$	532,234
and General Maint	\$	182,900		155.40	vo.				
chk's SUB-TOTAL	\$	182,900		Mark things the same of the same of	-			\$	155,100
Municipal Services	<u> </u>	102,500	7	155,10	<u></u>			\$	155,100
Bulky Waste/Recycling (3)		133500	)	13350	nn			2	
Hazardous Waste		11900		1190				\$	133,500
Landfill Closure		7000		550				\$	11,900
chk's SUB-TOTAL	\$	152,400	-		-			\$	5,500
Public Safety								Þ	150,900
Hose Company	\$	361,350	\$	361,850	0	\$7,400	EMT hours offset with revenue	\$	360.350
Fire Marshall (3)	\$	29,042	\$	29,440	0			\$	369,250 29,440
Police Protection	\$	382,942	\$	325,738	8	\$44,117	2 add'l shift/24 hours	\$	369,855
Safety Services (3)	\$	117,500	\$	126,764				\$	126,764
Emergency Mgmt	\$	11,057	\$	11,000	0			\$	11,000
<b>Emergency Communicatio</b>	\$	82,629	\$	85,143	3			\$	85,143
Animal Control	\$	18,600	\$		3			\$	18,903
chk's SUB-TOTAL	\$	1,003,120	\$	958,838	3			\$	1,010,355
Health and Welfare Public Health &									
Sanitation- Incl Health									
District & Public health		CO 100							
Sanitation	\$	60,408	\$	59,908	3			\$	59,908
Human Services, Estuary	Þ	-	\$					\$	
& Tri-Town	ć	04 040							
chk's SUB-TOTAL	\$	91,842	\$	93,177	THE STATE OF THE STATE OF			\$	93,177
Miscellaneous	Ş	152,250	\$	153,085	_			\$	153,085
Employee Benefits (3)	\$	506,150	4	F20 70F					
Retirement Board	\$	202,032	\$	520,785				\$	520,785
Municipal Insurance	\$	79,104	\$	213,173				\$	213,173
Payments to Organizations		23,184	\$	79,989 23,319				\$	79,989
D 1. 6	\$	68,295	\$	68,295				\$	23,319
	\$	15,094	\$	15,094				\$	68,295
	\$	660,500	\$	667,500				\$	15,094
	\$	1,554,359	\$	1,588,155				\$	667,500
SUB-TOTAL OF ALL ABOVE		4,653,159	\$	4,673,312		73,044		\$ \$	1,588,155
The state of the s	\$	4,857,584	\$	5,156,583	Y	. 2,014			4,746,356
	\$	4,868,977	\$	4,996,179				\$	5,156,583
chk's SUB-TOTAL	\$	9,726,561	\$	10,152,762		0		\$	4,996,179
GRAND TOTAL	\$ :	14,379,720	\$	14,826,074	\$	73,044		\$	10,152,762 14,899,118
								- 1000000000000000000000000000000000000	

	Selectwoman 4/3	Updated Total		Apr 5 NEW TOTAL 20/21	22		t '21 vs. bdgt'20 ance
	Request	Requests/		BDGT		vari	I I
	Adjustments	Reductions	Notes	REQUESTED	\$H	igher/(lower)	%Higher/(low
General Government							
Board of Selectmen				\$156,009	\$	3,199	2.19
Finance				\$115,012	\$	2,129	1.99
Town Office Operations	\$1,578	\$1,578		\$69,795	VARIOTERS.	4,785	7.49
Town Clerk Treasurer	\$8,350		Add cashiers station	\$105,890		10,874	11.49
Tax Collector		\$300	no change	\$25,386	\$	771	3.1%
Assessor	/¢7.000)			\$63,361	\$	1,333	2.1%
Bd of Asessment appeals	(\$7,000)	(\$7,000)	reduced based on history		\$	(6,332)	-6.6%
Board of Finance (2)				\$300	\$	_	0.0%
			Environmental transfer	\$105,600	\$	29,475	38.7%
Registar of Voters				\$19,539	\$	610	3.2%
Building Department	(\$400)	\$6,200	reduced per current mkt	\$35,035	\$	7,367	26.6%
Conservation				\$830	\$	N=1	0.0%
Harbor Management				\$200	\$	100	100.0%
Planning and Zoning				\$47,190	\$	(4,443)	-8.6%
Inland Wetlands				\$13,518	\$	216	1.6%
Zoning Board of Appeals				\$1,000	\$	(200)	-16.7%
Ecnom Dev. Park and Rec				\$3,950	\$	50	1.3%
	(\$2,000)	\$1,000	reduced	\$139,449	\$	1,584	1.1%
Library	(\$2,656)	\$3,021	reduced to 3 additional hr	\$163,289	\$	6,863	4.4%
chk's SUB-TOTAL							
Highway / Public Works						-0.0	200 - 100 -
General Maint	(\$2,434)		110 inc hrs/reduced rate	\$304,403	\$	12,591	4.3%
Tree Maintenance	(\$97)	\$2,403		\$9,100	\$	2,500	37.9%
Road Maintenance (3)	-7000	(\$7,000)	tires 2019/20	\$78,500	\$	(4,500)	-5.4%
Winter Maintenance (3)				\$130,700	\$	=	0.0%
chk's SUB-TOTAL							
Buildings and Grounds							
and General Maint				\$155,100	\$	(27,800)	-15.2%
chk's SUB-TOTAL							
Municipal Services						3880	1000
Bulky Waste/Recycling (3)				\$133,500	\$	-	0.0%
Hazardous Waste				\$11,900	\$	720	0.0%
Landfill Closure				\$5,500	\$	(1,500)	-21.4%
chk's SUB-TOTAL				and the second			
Public Safety							
Hose Company	0	\$7,400	No change	\$369,250	\$	7,900	2.2%
Fire Marshall (3)				\$29,440	\$	398	1.4%
Police Protection	(\$34,205)	\$9,912	NET hours, ot etc.	\$335,650	\$	(47,292)	
Safety Services (3)				\$126,764	\$	9,264	7.9%
Emergency Mgmt	150		Correction		\$	93	0.8%
Emergency Communicatio	249	\$249	addition	\$85,392	\$	2,763	3.3%
Animal Control chk's SUB-TOTAI				\$18,903	\$	303	1.6%
Health and Welfare Public Health &							
Sanitation- Incl Health							
District & Public health Sanitation				\$59,908	\$	(500)	-0.8%
					\$	-	
Human Services, Estuary							
& Tri-Town				\$93,177	\$	1,335	1.5%
chk's SUB-TOTAL				-			
Viscellaneous						W- W- W-	
Employee Benefits (3)				\$520,785	Ś	14,635	2.9%
Retirement Board				\$213,173		11,141	5.5%
Municipal Insurance				\$79,989	STATE OF THE PARTY.	885	1.1%
Payments to Organizations					\$	135	0.6%
Debt Sewer Loan				The second second second	\$	-	0.0%
Street Light Loan					\$		0.0%
Capital non-recurring				\$667,500	\$	7,000	1.1%
hk's SUB-TOTAL							1/0
SUB-TOTAL OF ALL ABOVE \$	(45,465) \$			4,700,891		47,732	1.03%
BoED R4		(48,493) A	djusted per 4/1/2020	5,108,090		250,506	5.16%
Chester Elementary		(31,733) A	djusted per 4/1/2020	4,964,446		95,469	1.96%
	The second second						
hk's SUB-TOTAL  GRAND TOTAL		(80,226)	S	10,072,536	5	345,975	3.56%

ANALYSIS ON CATEGORIES Dues, Mileage, Prof Dev, Supplies	Actuals 2019	FY 2020	FY 2021	Actuals 2019	FY 2020	FY 2021	Actuals 2019	FY 2020	FY 2021	Actuals 2019	FY 2020	FY 2021
General Government	Dues	Dues	Add'l +/(-)	Mileage	Mileage	Add'l +/(-)	Prof Dev	Prof Dev	Add'l +/(-)	Supplies	Supplies	Add'l +/(-)
Board of Selectmen	3574	2004	220			_		100.000				35-31E-9-540-0-11-9-9
Finance		3804	230	0	0	0	357	500	0			
Town Office Operations	65	65	0	392	330	19	483	680	0	1399	1285	
Town Clerk	175	205	420									
Treasurer	175 65	295	-120	94	75		353	500	-80	447	790	1085
Tax Collector		65		199	250				F .			
Assessor	95	100		45	200		160	400				
Bd of Asessment appeals				50	100		0	80		967	530	170
Board of Finance												
Registar of Voters												
				0	150	100				2452	2340	508
Building Department				0	0	400	0	750		154	150	
Conservation		210					0	120		58	500	
Harbor Management										0	100	100
Planning and Zoning		400										
Inland Wetlands	0	100					110	100				
Zoning Board of Appeals Ecnom Dev.	00	150										
Park and Rec	99	150										
Library		99					401	210		889	915	
				118	300		0	0	500	1909	1500	
lighway / Public Works									- 1			
General Maint Tree Maintenance								1000				
				0	300		0	250				
Road Maintenance (3)												
Winter Maintenance (3)										376	600	
Buildings and Grounds and						1.5						
General Maint												
funicipal Services												
Bulky Waste/Recycling (3)												
Hazardous Waste												
Landfill Closure												
ublic Safety						1						
Hose Company	480	480	20				12961	15000				
Fire Marshall (3)	0	240			1622	178	100	600	2	890	800	
Police Protection							851	2000		992	2500	
Resident Trooper												
Safety Services (3)												
Emergency Mgmt									-150			
Emergency Communications												
Animal Control										27	600	
ealth and Welfare												
Public Health & Sanitation- Incl												
Health District & Public health												
Nursing												
Human Services, Estuary & Tri-Town iscellaneous					650		299	500				
Employee Benefits (3)												
Retirement Board												
Municipal Insurance												
Payments to Organizations												
Sewer Loan												
Street Light Loan												
Capital non-recurring											400	
GRAND TOTAL	\$4,553 \$	5 608	\$130	\$898	3,977	\$697	16,075	\$22,690	\$270 \$	10,560 \$	12,610	51,863

Would be helpful to see YTD actuals for current year

If 25% isn't used = savings This year

Next year

\$1,402

\$1,435

\$994

\$1,169

\$5,673

\$5,740

\$3,153

Total \$13,408 \$3,618 \$11,961

Page 8

# Outside Contractor Analysis

Gei	neral Government	last Yr Bdgt	last yr Actuals	This yr Bdgt	Next Yr Bdg	zt
	Board of Selectmen			1 8	Treat II Bug	4
	Finance					
	Town Office Operations					
	Town Clerk	\$400	\$235	\$400	\$325	
	Treasurer		7	7,00	7525	+
	Tax Collector	\$147	\$146	\$500	\$500	
	Assessor	\$47,812	\$43,437	\$52,838	ASSOCIOSINESS	
	Bd of Asessment appeals	\$ 17,012	743,437	\$32,038	\$52,838	-
	Board of Finance	\$21,735	\$19,525	Ć10 F2F	404.000	l
	Registar of Voters	721,733	\$19,525	\$19,525	\$21,000	Audit
	Building Department					
	Conservation					1
	Harbor Management					
	Planning and Zoning					
	Inland Wetlands					
	Zoning Board of Appeals					1
	Ecnom Dev.	4				1
	Park and Rec	\$1,500	\$298	\$1,500	\$1,500	
	Library	\$2,827	\$2,827	\$5,409	\$6,676	
High	way / Public Works					
riigii						
	General Maint	\$960	\$960	\$1,500	\$1,500	
	Tree Maintenance	moved to ca	pital			
	Road Maintenance (3)		_			
	Winter Maintenance (3)	\$59,067	\$59,066	\$65,000	\$65,000	
	Buildings and Grounds and General Maint	\$15,345	\$15,345	\$15,000	\$15,000	
Mun	icipal Services			720,000	Ÿ13,000	
	Bulky Waste/Recycling (3)	\$62,050	\$62,050	\$62,000	\$62,000	Dump
	Hazardous Waste		γ-2,000	\$02,000	\$02,000	Dump
	Landfill Closure					
Publi	c Safety					
	Hose Company	\$34,809	\$34,808	¢20,000	600.000	
	Fire Marshall (3)	\$32,599		\$30,000	\$30,000	
	Police Protection	\$52,599	\$32,598	\$25,780	\$26,000	
	Resident Trooper		1	* 1		
	Safety Services (3)					
	Emergency Mgmt	\$4.200	64.200	4		
	Emergency Communications	\$4,200	\$4,200	\$7,407	\$7,000	
	Animal Control	6500	,			
lealt	h and Welfare	\$500	\$216	\$2,000	\$2,000	
	•					
	Public Health & Sanitation- Incl Health District & Public Human Sanitase Fature 18 T. T.	nealth Nursing				
dicas	Human Services, Estuary & Tri-Town ellaneous					
viisce						
	Employee Benefits (3)					
	Retirement Board	\$36,000	\$30,870	\$36,000	\$36,000	
	Municipal Insurance	\$6,500	\$6,500	\$6,500	\$6,500	
	Payments to Organizations				+5,500	
ebt	Sewer Loan					
	Street Light Loan					
	Capital non-recurring				9	
	GRAND TOTAL	\$326,451	\$313,081	\$331,359	\$333,839	

Page 9

#### PAYROLL INCREASES Original 2020/21 Budget does not incl increases for additional hours General Government \$ % Board of Selectmen \$ 1,445 1.97 Temp PT \$ 300 ? Finance \$ 1,938 1.81 **Town Office Operations** n/a Town Clerk \$ 1.97 1,107 Treasurer \$ 471 1.97 Tax Collector \$ 693 1.97 Assessor \$ 331 1.46 Bd of Asessment appeals n/a Board of Finance (2) n/a Registar of Voters \$ 162 1.96 **Building Department** \$ 507 1.97 Conservation n/a Harbor Management n/a Planning and Zoning \$ 557 1.97 Inland Wetlands \$ 216 1.96 Zoning Board of Appeals n/a Ecnom Dev. n/a Park and Rec \$ 1,077 1.97 Temp PT \$ 1,469 ? Library \$ 2,642 2.25 Highway / Public Works General Maint \$ 4,125 2 Tree Maintenance n/a Road Maintenance (3) n/a Winter Maintenance (3) n/a Buildings and Grounds and General Maint n/a Municipal Services Bulky Waste/Recycling (3) n/a Hazardous Waste n/a Landfill Closure n/a Public Safety Hose Company ? Fire Marshall (3) n/a Police Protection \$ 2,296 2.72 Resident Trooper Reduced ? Safety Services (3) n/a **Emergency Mgmt** n/a **Emergency Communications** n/a Animal Control \$ 303 2.75 Health and Welfare Public Health & Sanitation- Incl Health District & Public health Nursing n/a Human Services, Estuary & Tri-Town \$ 835 1.96 Miscellaneous Employee Benefits (3) n/a Retirement Board n/a Municipal Insurance n/a Payments to Organizations n/a Debt Sewer Loan n/a Street Light Loan n/a Capital non-recurring n/a

\$

20,474

**GRAND TOTAL** 

REVENUE ANALYSIS										
Line items over \$16,500							г			
	Г				Г		-	as of March 1		
	DI	IDCET EV 2010	1.	TUALS EV 2010	1			ACTUALS YTD		
	ВС	JDGET FY 2019	A	TUALS FY 2019	LE	SUDGET FY 202	0	2020	BUD	<b>GET FY 2021</b>
Assigned Fund Balance	\$	200,000			-		_			
(not included in Actuals G			-11		-	\$ 200,000	-		\$	200,000
(not included in Actuals o	Idill	i rotal il not use	a)							
Education Cost Sharing	\$	620,692	\$	678,413		720.200	-	255,000		
		020,032	Ą	078,413		\$ 730,368		366,008		
Elderly Tax Rel Homeowne	1 \$	20,000	\$	_		÷ -				
Telecommunications	\$	12,000	\$	9,682		9,800				
Locip	\$	33,173	\$	-		30,000				
Dui grants	\$	34,900	\$	18,353			,	10.506		
Grant for Muni Projects	\$	89,264	\$	10,555	,		Ş	19,506		
Town Aid Roads	\$	190,222	\$	190,369						
Other lines combinded	\$	13,158	\$	18,610	4		,	44.00-		
Sub-total	\$	392,717	\$	237,014	-		- \$			
	Ψ_	332,717	_ <del>_</del>	237,014	_	368,800	_\$	34,411	\$	-
Grand List Current Yr	\$	11,865,566	\$	11,975,753	d	12 265 602		12 405 770		
Prior Years' Taxes	\$	90,000	\$	106,437	\$		\$			
Interest and Fees	\$	50,000	\$	63,493	\$		\$			
Sub-total	\$	12,005,566	\$	12,145,683		50,000 12,505,602	\$	The second secon		HIS HOUSE IN TO ASSOCIA
	-			12,143,003	_	12,303,002	_\$	12,507,815	\$	
Aircraft Registration	\$	13,000	\$	11,430	\$	11,500	ć	12.500		
<b>Building Permits</b>	\$	40,000	\$	41,421	\$		\$			
Other lines combinded	\$	7,350	\$	10,373	\$		\$	40,351		
Sub-total	\$	60,350	\$	63,224	\$		\$	5,839		
	<u> </u>		<u> </u>	03,224	<del>-</del>	36,730	<u> </u>	58,750	\$	_
Ambulance	\$	190,000	\$	155,821	\$	210,000	\$	112 225		
Interest	\$	25,000	\$	55,152	\$	60,000	\$	112,325 52,889		
Park & Rec Tranfer in	\$	29,377	\$	32,125	\$	30,000	\$	33,555		
Police: Private Duty	\$	17,000	\$	17,852	\$	17,000	\$	50,707		
Conveyance Tax	\$	40,000	\$	41,940	\$	55,000	\$	35,827		
Park Passes	\$	10,500	\$	7,709	\$	14,000	\$	7,569		
Town Clerk Fees	\$	30,000	\$	20,939	\$	26,000	\$			
Rental Snack Shack				_0,000	\$	500	Ą	19,790		
Rental 203 Middlesex Ave	\$	67,600	\$	61,965	\$	67,600	4	45.000		
Rental 20 Water St	•	,	\$	7,500	\$	7,500	\$ \$	45,066		
Region 4 Surplus			Υ.	7,300	Ą	7,300	Ş	7,500		
Supervision District Surplus			\$	15,165						
CES Surplus				10,100						
WPCA Assessment	\$	16,500	\$	20,526	\$	16,500		16105		
	\$	16,900	\$	27,598	\$	12,900		16195		
Sub-total	\$	442,877	\$	464,292	\$	517,000	\$	15585	<u> </u>	
			7	101,232	<u> </u>	317,000	<del>-</del> >	397,008	\$	-
GRAND TOTAL	\$	13,722,202	4	12 500 527	_		paoc			
			\$	13,588,627	\$	14,380,520	\$	13,363,992		
	ب	13,722,202	\$	13,588,627	\$	14,479,720	\$	13,368,674		
Variance	\$		¢				S. WED			
	م	71.5	\$	ī	\$	99,200	\$	4,682		

Questions:

Where is CES surplus?

Why are there variances in Total Budget/Actual Revenue of \$99k and \$5k??

What areas might be impacted by the State having difficulty meeting unemployment increase?

What areas might be impacted by the State has reduced/delayed Sales Tax and Income Tax?