

Starting Place:

- * Education Budgets have not been reevaluated 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 3%. Consequently, our expenditure budget starts with a \$346K increase in Education, though that is down 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 expenditures)
- 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	Timing of cash register software at	\$	8,350
Assessor	Incr payroll, data processing and supplies, REQUEST INFO		
Board of Finance (2)	History of Contingency		
Building Department	HOLE needed info		
Planning and Zoning	REQUEST BEST/WORSE CASE LEGAL		
General Maint	timing of TIRE replacement		
Winter Maintenance (3)	Request 5 year history		
Bulky Waste/Recycling (3)	HOLE needed info		
Police Protection	Incrs payroll and decrease resident trooper & dui, NEEDS FURTHER REVIEW		
Emergency Communications	Need number HOLE		
Retirement Board	Requested 5 year history - Pension Fund		

		2018/19 Budget to Actuals variance			
Budget Prior to Transfers	Budget 18/19 (1)	Actuals 18/19	\$Higher/(lower)	\$Higher/(lower)	
General Government					
	\$	148,294	\$ 144,279	\$ (4,015)	-2.71%
	\$	108,987	\$ 108,986	\$ (1)	0.00%
	\$	66,888	\$ 53,013	\$ (13,875)	-20.74%
	\$	91,745	\$ 90,965	\$ (780)	-0.85%
	\$	24,193	\$ 23,435	\$ (758)	-3.13%
	\$	58,248	\$ 57,717	\$ (531)	-0.91%
	\$ 93,870	\$ 89,370	\$ 81,453	\$ (7,917)	-8.86%
	\$	300	\$ 300	\$ -	0.00%
	\$ 103,535	\$ 26,035	\$ 23,476	\$ (2,559)	-9.83%
	\$	18,725	\$ 16,580	\$ (2,145)	-11.46%
	\$	26,786	\$ 26,115	\$ (671)	-2.51%
	\$	830	\$ 58	\$ (772)	-93.01%
	\$	100	\$ -	\$ (100)	-100.00%
	\$ 58,564	\$ 43,621	\$ 33,198	\$ (10,423)	-23.89%
	\$ 12,936	\$ 13,052	\$ 13,050	\$ (2)	-0.02%
	\$	1,200	\$ 582	\$ (618)	-51.50%
	\$	3,950	\$ 598	\$ (3,352)	-84.86%
	\$	140,701	\$ 138,721	\$ (1,980)	-1.41%
	\$	151,984	\$ 147,596	\$ (4,388)	-2.89%
chk's		<u>\$ 1,015,009</u>	<u>\$ 960,122</u>	<u>\$ (54,887)</u>	<u>-5.41%</u>
Highway / Public Works					
	\$ 274,999	\$ 281,902	\$ 281,895	\$ 7	0.00%
	\$	67,692	\$ 67,692	\$ 0	0.00%
	\$ 81,000	\$ 201,871	\$ 201,870	\$ 1	0.00%
	\$	119,998	\$ 119,994	\$ 4	0.00%
chk's		<u>\$ 671,463</u>	<u>\$ 671,451</u>	<u>\$ 12</u>	<u>0.00%</u>
		<u>\$ 142,500</u>	<u>\$ 141,062</u>	<u>\$ 1,438</u>	<u>1.01%</u>
chk's		<u>\$ 142,500</u>	<u>\$ 141,062</u>	<u>\$ 1,438</u>	<u>1.01%</u>
Municipal Services					
	\$	133,277	\$ 133,276	\$ 1	0.00%
	\$	11,823	\$ 8,999	\$ 2,824	23.89%
	\$	7,300	\$ 5,373	\$ 1,927	26.40%
chk's		<u>\$ 152,400</u>	<u>\$ 147,648</u>	<u>\$ 1,927</u>	<u>1.26%</u>
Public Safety					
	\$	339,780	\$ 338,052	1728	0.51%
	\$ 27,042	\$ 36,175	\$ 36,173	\$ 2	0.01%
	\$	370,887	\$ 325,740	\$ 45,147	12.17%
	\$ 206,500	\$ 117,081	\$ 101,791	\$ 15,290	13.06%
	\$	7,000	\$ 6,987	\$ 13	0.19%
	\$	82,419	\$ 82,419	\$ 0	0.00%
	\$	18,208	\$ 16,915	\$ 1,293	7.10%
chk's		<u>\$ 971,550</u>	<u>\$ 908,077</u>	<u>\$ 63,473</u>	<u>6.53%</u>
Health and Welfare					
	\$	57,770	\$ 55,632	\$ 2,138	3.70%
	\$	1,687	\$ 224	\$ 1,463	86.72%
	\$	89,881	\$ 89,414	\$ 467	0.52%
chk's		<u>\$ 149,338</u>	<u>\$ 145,270</u>	<u>\$ 4,068</u>	<u>2.72%</u>
Miscellaneous					
	\$ 489,950	\$ 431,370	\$ 424,627	\$ 6,743	1.56%
	\$	205,642	\$ 200,312	\$ 5,330	2.59%
	\$	79,842	\$ 77,863	\$ 1,979	2.48%
	\$	22,608	\$ 22,604	\$ 4	0.02%
Debt	\$	68,295	\$ 68,294	\$ 1	0.00%
	\$	15,094	\$ 15,093	\$ 1	0.01%
	\$	663,761	\$ 663,761	\$ 0	0.00%
chk's		<u>\$ 1,486,612</u>	<u>\$ 1,472,554</u>	<u>\$ 14,058</u>	<u>0.95%</u>
	\$	4,588,872	\$ 4,446,184	\$ 30,089	
BoED R4	\$	4,469,581	\$ 4,469,581	\$ 0	0.00%
	\$	4,663,549	\$ 4,499,681	\$ 163,868	3.51%
chk's		<u>\$ 9,133,130</u>	<u>\$ 8,969,262</u>	<u>\$ 163,868</u>	<u>1.79%</u>
	\$	13,722,002	\$ 13,415,446	\$ 193,957	1.41%
	\$	13,722,002	\$ 13,415,446	\$ 193,957	1.41%

		Bdgt '20 vs. bdgt'19 variance		
	Budget 18/19 (1)	Budget 19/20	\$Higher/(lower)	%Higher/(lower)
General Government				
Board of Selectmen	\$ 148,294	\$ 152,810	\$ 4,516	3.05%
Finance	\$ 108,987	\$ 112,883	\$ 3,896	3.57%
Town Office Operations	\$ 66,888	\$ 65,010	\$ (1,878)	-2.81%
Town Clerk	\$ 91,745	\$ 95,016	\$ 3,271	3.57%
Treasurer	\$ 24,193	\$ 24,615	\$ 422	1.74%
Tax Collector	\$ 58,248	\$ 62,028	\$ 3,780	6.49%
Assessor	\$ 89,370	\$ 95,378	\$ 6,008	6.72%
Bd of Assessment appeals	\$ 300	\$ 300	\$ -	0.00%
Board of Finance (2)	\$ 26,035	\$ 76,125	\$ 50,090	192.39%
Registrar of Voters	\$ 18,725	\$ 18,929	\$ 204	1.09%
Building Department	\$ 26,786	\$ 27,668	\$ 882	3.29%
Conservation	\$ 830	\$ 830	\$ -	0.00%
Harbor Management	\$ 100	\$ 100	\$ -	0.00%
Planning and Zoning	\$ 43,621	\$ 51,633	\$ 8,012	18.37%
Inland Wetlands	\$ 13,052	\$ 13,302	\$ 250	1.92%
Zoning Board of Appeals	\$ 1,200	\$ 1,200	\$ -	0.00%
Ecnom Dev.	\$ 3,950	\$ 3,900	\$ (50)	-1.27%
Park and Rec	\$ 140,701	\$ 137,865	\$ (2,836)	-2.02%
Library	\$ 151,984	\$ 156,426	\$ 4,442	2.92%
chk's SUB-TOTAL	\$ 1,015,009	\$ 1,096,018	\$ 81,009	7.98%
Highway / Public Works				
General Maint	\$ 281,902	\$ 291,812	\$ 9,910	3.52%
Tree Maintenance	\$ 67,692	\$ 6,600	\$ (61,092)	-90.25%
Road Maintenance (3)	\$ 201,871	\$ 83,000	\$ (118,871)	-58.88%
Winter Maintenance (3)	\$ 119,998	\$ 130,700	\$ 10,702	8.92%
chk's SUB-TOTAL	\$ 671,463	\$ 512,112	\$ (159,351)	(0)
Buildings and Grounds and General Maint				
	\$ 142,500	\$ 182,900	\$ 40,400	28.35%
chk's SUB-TOTAL	\$ 142,500	\$ 182,900	\$ 40,400	0
Municipal Services				
Bulky Waste/Recycling (3)	\$ 133,277	133500	\$ 223	0.17%
Hazardous Waste	\$ 11,823	11900	\$ 77	0.65%
Landfill Closure	\$ 7,300	7000	\$ (300)	-4.11%
chk's SUB-TOTAL	\$ 152,400	\$ 152,400	\$ -	
Public Safety				
Hose Company	\$ 339,780	\$ 361,350	\$ 21,570	6.35%
Fire Marshall (3)	\$ 36,175	\$ 29,042	\$ (7,133)	-19.72%
Police Protection	\$ 370,887	\$ 382,942	\$ 12,055	3.25%
Safety Services (3)	\$ 117,081	\$ 117,500	\$ 419	0.36%
Emergency Mgmt	\$ 7,000	\$ 11,057	\$ 4,057	57.96%
Emergency Communicatio	\$ 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				
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				
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%
chk's SUB-TOTAL	\$ 1,486,612	\$ 1,554,359	\$ 67,747	
SUB-TOTAL OF ALL ABOVE	\$ 4,588,872	\$ 4,653,159	\$ 64,287	
BoEDR4	\$ 4,469,581	\$ 4,857,584	\$ 388,003	8.68%
Chester Elementary	\$ 4,663,549	\$ 4,868,977	\$ 205,428	4.40%
chk's SUB-TOTAL	\$ 9,133,130	\$ 9,726,561	\$ 593,431	6.50%
GRAND TOTAL	\$ 13,722,002	\$ 14,379,720	\$ 657,718	4.79%

	Budget 19/20	FEB. 20, BDGT		Variance Bdgt '21 vs. bdgt'20		Notes
		BDGT 20/21		\$Higher/(lower)	%Higher/(lower)	
General Government						
Board of Selectmen	\$ 152,810	\$ 156,009	\$ 3,199	2.09%	Incr primarily payroll, question on community events ok'd	
Finance	\$ 112,883	\$ 115,012	\$ 2,129	1.89%	Incr primarily payroll & data processing, ok'd	
Town Office Operations	\$ 65,010	\$ 68,217	\$ 3,207	4.93%	Incr service contracts, ok'd	
Town Clerk	\$ 95,016	\$ 97,540	\$ 2,524	2.66%	Incr payroll & supplies, ok'd MAY DO REGISTER. NOW	
Treasurer	\$ 24,615	\$ 25,086	\$ 471	1.91%	Incr primarily payroll, ok'd	
Tax Collector	\$ 62,028	\$ 63,361	\$ 1,333	2.15%	Incr primarily payroll, ok'd	
Assessor	\$ 95,378	\$ 96,046	\$ 668	0.70%	Incr payroll, data processing and supplies, REQUEST INFO	
Bd of Assessment appeals	\$ 300	\$ 300	\$ -	0.00%		
Board of Finance (2)	\$ 76,125	\$ 105,600	\$ 29,475	38.72%	Transferout & incr meeting minutes, ? Postage, REQUEST INF	
Registrar of Voters	\$ 18,929	\$ 19,539	\$ 610	3.22%	Incr primarily special services, next year elections	
Building Department	\$ 27,668	\$ 28,835	\$ 1,167	4.22%	Incr payroll, mileage, Publications HOLE	
Conservation	\$ 830	\$ 830	\$ -	0.00%	prior yr actuals unspent HOLE OPEN SPACE	
Harbor Management	\$ 100	\$ 200	\$ 100	100.00%	prior yr actuals unspent	
Planning and Zoning	\$ 51,633	\$ 47,190	\$ (4,443)	-8.60%	incr payroll, decrease legal REQUEST BEST/WORSE CASE LEG	
Inland Wetlands	\$ 13,302	\$ 13,518	\$ 216	1.62%	Incr primarily payroll, ok'd	
Zoning Board of Appeals	\$ 1,200	\$ 1,000	\$ (200)	-16.67%		
Ecnom Dev.	\$ 3,900	\$ 3,950	\$ 50	1.28%	incr supplies, ok'd	
Park and Rec	\$ 137,865	\$ 138,449	\$ 584	0.42%	Incr primarily payroll, ok'd	
Library	\$ 156,426	\$ 160,268	\$ 3,842	2.46%	Incr primarily payroll, heating, prof dev & rentals, ok'd	
chk's SUB-TOTAL	\$ 1,096,018	\$ 1,140,950	\$ 44,932	4.10%		
Highway / Public Works						
General Maint	\$ 291,812	\$ 303,387	\$ 11,575	3.97%	Incr primarily payroll & equipment maint, ok'd - MAY DO TIRES NOW	
Tree Maintenance	\$ 6,600	\$ 6,697	\$ 97	1.47%	Incr primarily payroll, ok'd	
Road Maintenance (3)	\$ 83,000	\$ 85,500	\$ 2,500	3.01%	prior increase due to storm and transfer in	
Winter Maintenance (3)	\$ 130,700	\$ 130,700	\$ -	0.00%	REQUESTED 5 year history	
chk's SUB-TOTAL	\$ 512,112	\$ 526,284	\$ 14,172	2.77%		
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	
chk's SUB-TOTAL	\$ 182,900	\$ 155,100	\$ (27,800)	-15.20%		
Municipal Services						
Bulky Waste/Recycling (3)	133500	133500	\$ -	0.00%	Open Issue	
Hazardous Waste	11900	11900	\$ -	-15.20%		
Landfill Closure	7000	5500	\$ (1,500)	-21.43%		
chk's SUB-TOTAL	\$ 152,400	\$ 150,900	\$ (1,500)	-0.98%		
Public Safety						
Hose Company	\$ 361,350	\$ 361,850	\$ 500	0.14%	mostly flat	
Fire Marshall (3)	\$ 29,042	\$ 29,440	\$ 398	1.37%	Incr Mileage & outside contractor	
Police Protection	\$ 382,942	\$ 325,738	\$ (57,204)	-14.94%	Incrs payroll and decrease resident tooper & dui, NEEDS FURTHER REVIEW	
Safety Services (3)	\$ 117,500	\$ 126,764	\$ 9,264	7.88%	increase hydrants, offset with street light savings	
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%	Incr payroll, assistant needed, ok'd	
chk's SUB-TOTAL	\$ 1,003,120	\$ 958,838	\$ (44,282)	-4.41%	DO WE HAVE ENOUGH \$/CAPITAL GENERATORS NEED TO REVIEW IN DETAIL FROM HERE DOWN	
Health and Welfare						
Public Health & Sanitation- Incl Health						
District & Public health	\$ 60,408	\$ 59,908	\$ (500)	-0.83%	reduction water testing, need Medical Dr. Stipend moved above	
Sanitation	\$ -	\$ -	\$ -			
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%		
SUB-TOTAL OF ALL ABOVE	\$ 4,653,159	\$ 4,673,312	\$ 20,153			
BoED R4						
Chester Elementary	\$ 4,857,584	\$ 5,156,583	\$ 298,999	6.16%		
chk's SUB-TOTAL	\$ 4,868,977	\$ 4,996,179	\$ 127,202	2.61%		
chk's SUB-TOTAL	\$ 9,726,561	\$ 10,152,762	\$ 426,201	4.38%		
GRAND TOTAL	\$ 14,379,720	\$ 14,826,074	\$ 446,354	3.10%		

	Budget 19/20	FEB. 20, BDGT BDGT 20/21	March. 11 Requested increases	Notes	Adjusted for increases BDGT 20/21
General Government					
Board of Selectmen	\$ 152,810	\$ 156,009			\$ 156,009
Finance	\$ 112,883	\$ 115,012			\$ 115,012
Town Office Operations	\$ 65,010	\$ 68,217			\$ 68,217
Town Clerk	\$ 95,016	\$ 97,540			\$ 97,540
Treasurer	\$ 24,615	\$ 25,086	\$300	Hours for vacation coverage	\$ 25,386
Tax Collector	\$ 62,028	\$ 63,361			\$ 63,361
Assessor	\$ 95,378	\$ 96,046			\$ 96,046
Bd of Assessment appeals	\$ 300	\$ 300			\$ 300
Board of Finance (2)	\$ 76,125	\$ 105,600			\$ 105,600
Registrar of Voters	\$ 18,929	\$ 19,539			\$ 19,539
Building Department	\$ 27,668	\$ 28,835	\$6,600	Bldg Official upgrade Payroll & miles	\$ 35,435
Conservation	\$ 830	\$ 830			\$ 830
Harbor Management	\$ 100	\$ 200			\$ 200
Planning and Zoning	\$ 51,633	\$ 47,190			\$ 47,190
Inland Wetlands	\$ 13,302	\$ 13,518			\$ 13,518
Zoning Board of Appeals	\$ 1,200	\$ 1,000			\$ 1,000
Ecnom Dev.	\$ 3,900	\$ 3,950			\$ 3,950
Park and Rec	\$ 137,865	\$ 138,449	\$3,000	Camp Director/Medical Officer stipen	\$ 141,449
Library	\$ 156,426	\$ 160,268	\$5,677	Add Director hours	\$ 165,945
chk's SUB-TOTAL	\$ 1,096,018	\$ 1,140,950			\$ 1,156,527
Highway / Public Works					
General Maint	\$ 291,812	\$ 303,387	\$3,450	New Hrs	\$ 306,837
Tree Maintenance	\$ 6,600	\$ 6,697	\$2,500	Increased stipend	\$ 9,197
Road Maintenance (3)	\$ 83,000	\$ 85,500			\$ 85,500
Winter Maintenance (3)	\$ 130,700	\$ 130,700			\$ 130,700
chk's SUB-TOTAL	\$ 512,112	\$ 526,284			\$ 532,234
Buildings and Grounds and General Maint					
	\$ 182,900	\$ 155,100			\$ 155,100
chk's SUB-TOTAL	\$ 182,900	\$ 155,100			\$ 155,100
Municipal Services					
Bulky Waste/Recycling (3)	133500	133500			\$ 133,500
Hazardous Waste	11900	11900			\$ 11,900
Landfill Closure	7000	5500			\$ 5,500
chk's SUB-TOTAL	\$ 152,400	\$ 150,900			\$ 150,900
Public Safety					
Hose Company	\$ 361,350	\$ 361,850	\$7,400	EMT hours offset with revenue	\$ 369,250
Fire Marshall (3)	\$ 29,042	\$ 29,440			\$ 29,440
Police Protection	\$ 382,942	\$ 325,738	\$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			\$ 11,000
Emergency Communicatio	\$ 82,629	\$ 85,143			\$ 85,143
Animal Control	\$ 18,600	\$ 18,903			\$ 18,903
chk's SUB-TOTAL	\$ 1,003,120	\$ 958,838			\$ 1,010,355
Health and Welfare					
Public Health & Sanitation- Incl Health					
District & Public health	\$ 60,408	\$ 59,908			\$ 59,908
Sanitation	\$ -	\$ -			\$ -
Human Services, Estuary & Tri-Town					
	\$ 91,842	\$ 93,177			\$ 93,177
chk's SUB-TOTAL	\$ 152,250	\$ 153,085			\$ 153,085
Miscellaneous					
Employee Benefits (3)					
Retirement Board	\$ 506,150	\$ 520,785			\$ 520,785
Municipal Insurance	\$ 202,032	\$ 213,173			\$ 213,173
Payments to Organizations	\$ 79,104	\$ 79,989			\$ 79,989
Debt Sewer Loan	\$ 23,184	\$ 23,319			\$ 23,319
Street Light Loan	\$ 68,295	\$ 68,295			\$ 68,295
Capital non-recurring	\$ 15,094	\$ 15,094			\$ 15,094
chk's SUB-TOTAL	\$ 660,500	\$ 667,500			\$ 667,500
chk's SUB-TOTAL	\$ 1,554,359	\$ 1,588,155			\$ 1,588,155
SUB-TOTAL OF ALL ABOVE	\$ 4,653,159	\$ 4,673,312	\$ 73,044		\$ 4,746,356
BoED R4					
Chester Elementary	\$ 4,857,584	\$ 5,156,583			\$ 5,156,583
chk's SUB-TOTAL	\$ 4,868,977	\$ 4,996,179			\$ 4,996,179
chk's SUB-TOTAL	\$ 9,726,561	\$ 10,152,762	0		\$ 10,152,762
GRAND TOTAL	\$ 14,379,720	\$ 14,826,074	\$ 73,044		\$ 14,899,118

	Selectwoman 4/3 Request Adjustments	Updated Total Requests/ Reductions	Notes	Apr 5 NEW	ADJUSTED Bdg't '21 vs. bdg't'20	
				TOTAL 20/21 BDGT REQUESTED	variance	
				\$Higher/(lower)	%Higher/(lower)	
General Government						
Board of Selectmen				\$156,009	\$ 3,199	2.1%
Finance				\$115,012	\$ 2,129	1.9%
Town Office Operations	\$1,578	\$1,578	correction	\$69,795	\$ 4,785	7.4%
Town Clerk	\$8,350	\$8,350	Add cashiers station	\$105,890	\$ 10,874	11.4%
Treasurer		\$300	no change	\$25,386	\$ 771	3.1%
Tax Collector				\$63,361	\$ 1,333	2.1%
Assessor	(\$7,000)	(\$7,000)	reduced based on history	\$89,046	\$ (6,332)	-6.6%
Bd of Assessment appeals				\$300	\$ -	0.0%
Board of Finance (2)			Environmental transfer	\$105,600	\$ 29,475	38.7%
Registrar of Voters				\$19,539	\$ 610	3.2%
Building Department	(\$400)	\$6,200	reduced per current mkt	\$35,035	\$ 7,367	26.6%
Conservation				\$830	\$ -	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.				\$3,950	\$ 50	1.3%
Park and Rec	(\$2,000)	\$1,000	reduced	\$139,449	\$ 1,584	1.1%
Library	(\$2,656)	\$3,021	reduced to 3 additional hrs	\$163,289	\$ 6,863	4.4%
chk's SUB-TOTAL						
Highway / Public Works						
General Maint	(\$2,434)	\$1,016	110 in 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						
chk's SUB-TOTAL				\$155,100	\$ (27,800)	-15.2%
Municipal Services						
Bulky Waste/Recycling (3)				\$133,500	\$ -	0.0%
Hazardous Waste				\$11,900	\$ -	0.0%
Landfill Closure				\$5,500	\$ (1,500)	-21.4%
chk's SUB-TOTAL						
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	\$150	Correction	\$11,150	\$ 93	0.8%
Emergency Communicatio	249	\$249	addition	\$85,392	\$ 2,763	3.3%
Animal Control				\$18,903	\$ 303	1.6%
chk's SUB-TOTAL						
Health and Welfare						
Public Health & Sanitation- Incl Health District & Public health Sanitation				\$59,908	\$ (500)	-0.8%
Human Services, Estuary & Tri-Town				\$	\$ -	
chk's SUB-TOTAL				\$93,177	\$ 1,335	1.5%
Miscellaneous						
Employee Benefits (3)				\$520,785	\$ 14,635	2.9%
Retirement Board				\$213,173	\$ 11,141	5.5%
Municipal Insurance				\$79,989	\$ 885	1.1%
Payments to Organization:				\$23,319	\$ 135	0.6%
Debt Sewer Loan				\$68,295	\$ -	0.0%
Street Light Loan				\$15,094	\$ -	0.0%
Capital non-recurring				\$667,500	\$ 7,000	1.1%
chk's SUB-TOTAL						
SUB-TOTAL OF ALL ABOVE	\$ (45,465)	\$ 27,579		\$ 4,700,891	\$ 47,732	1.03%
BoED R4						
Chester Elementary		(48,493)	Adjusted per 4/1/2020	5,108,090	\$ 250,506	5.16%
chk's SUB-TOTAL		(31,733)	Adjusted per 4/1/2020	4,964,446	\$ 95,469	1.96%
chk's SUB-TOTAL		(80,226)		\$10,072,536	\$ 345,975	3.56%
GRAND TOTAL		(\$52,647)		\$14,773,427	\$ 393,707	2.74%

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

Would be helpful to see YTD actuals for current year

If 25% isn't used = savings

This year	\$1,402			\$994			\$5,673			\$3,153			Total
Next year		\$1,435			\$1,169			\$5,740			\$3,618		\$13,408
													\$11,961

Outside Contractor Analysis

General Government		last Yr Bdgt	last yr Actuals	This yr Bdgt	Next Yr Bdgt	
Board of Selectmen						
Finance						
Town Office Operations						
Town Clerk		\$400	\$235	\$400	\$325	
Treasurer						
Tax Collector		\$147	\$146	\$500	\$500	
Assessor		\$47,812	\$43,437	\$52,838	\$52,838	
Bd of Assessment appeals						
Board of Finance		\$21,735	\$19,525	\$19,525	\$21,000	Auditor
Registrar of Voters						
Building Department						
Conservation						
Harbor Management						
Planning and Zoning						
Inland Wetlands						
Zoning Board of Appeals						
Ecnom Dev.		\$1,500	\$298	\$1,500	\$1,500	
Park and Rec		\$2,827	\$2,827	\$5,409	\$6,676	
Library						
Highway / Public Works						
General Maint		\$960	\$960	\$1,500	\$1,500	
Tree Maintenance		moved to capital				
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	
Municipal Services						
Bulky Waste/Recycling (3)		\$62,050	\$62,050	\$62,000	\$62,000	Dump
Hazardous Waste						
Landfill Closure						
Public Safety						
Hose Company		\$34,809	\$34,808	\$30,000	\$30,000	
Fire Marshall (3)		\$32,599	\$32,598	\$25,780	\$26,000	
Police Protection						
Resident Trooper						
Safety Services (3)						
Emergency Mgmt		\$4,200	\$4,200	\$7,407	\$7,000	
Emergency Communications						
Animal Control		\$500	\$216	\$2,000	\$2,000	
Health and Welfare						
Public Health & Sanitation- Incl Health District & Public health Nursing						
Human Services, Estuary & Tri-Town						
Miscellaneous						
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						
Debt						
Sewer Loan						
Street Light Loan						
Capital non-recurring						
GRAND TOTAL		\$326,451	\$313,081	\$331,359	\$333,839	

PAYROLL INCREASES

does not incl increases for additional hours

Original 2020/21 Budget

	\$	%
General Government		
Board of Selectmen	\$ 1,445	1.97
Temp PT	\$ 300 ?	
Finance	\$ 1,938	1.81
Town Office Operations	n/a	
Town Clerk	\$ 1,107	1.97
Treasurer	\$ 471	1.97
Tax Collector	\$ 693	1.97
Assessor	\$ 331	1.46
Bd of Assessment appeals	n/a	
Board of Finance (2)	n/a	
Registrar 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	
GRAND TOTAL	\$ 20,474	

REVENUE ANALYSIS

Line items over \$16,500

	BUDGET FY 2019	ACTUALS FY 2019	BUDGET FY 2020	as of March 1 ACTUALS YTD 2020	BUDGET FY 2021
Assigned Fund Balance (not included in Actuals Grand Total if not used)	\$ 200,000		\$ 200,000		\$ 200,000
Education Cost Sharing	\$ 620,692	\$ 678,413	\$ 730,368	\$ 366,008	
Elderly Tax Rel Homeowner	\$ 20,000	\$ -	\$ -		
Telecommunications	\$ 12,000	\$ 9,682	\$ 9,800		
Locip	\$ 33,173	\$ -	\$ 30,000		
Dui grants	\$ 34,900	\$ 18,353	\$ 30,000	\$ 19,506	
Grant for Muni Projects	\$ 89,264	\$ -	\$ 89,000		
Town Aid Roads	\$ 190,222	\$ 190,369	\$ 190,000		
Other lines combined	\$ 13,158	\$ 18,610	\$ 20,000	\$ 14,905	
Sub-total	\$ 392,717	\$ 237,014	\$ 368,800	\$ 34,411	\$ -
Grand List Current Yr	\$ 11,865,566	\$ 11,975,753	\$ 12,365,602	\$ 12,405,778	
Prior Years' Taxes	\$ 90,000	\$ 106,437	\$ 90,000	\$ 68,670	
Interest and Fees	\$ 50,000	\$ 63,493	\$ 50,000	\$ 33,367	
Sub-total	\$ 12,005,566	\$ 12,145,683	\$ 12,505,602	\$ 12,507,815	\$ -
Aircraft Registration	\$ 13,000	\$ 11,430	\$ 11,500	\$ 12,560	
Building Permits	\$ 40,000	\$ 41,421	\$ 40,000	\$ 40,351	
Other lines combined	\$ 7,350	\$ 10,373	\$ 7,250	\$ 5,839	
Sub-total	\$ 60,350	\$ 63,224	\$ 58,750	\$ 58,750	\$ -
Ambulance	\$ 190,000	\$ 155,821	\$ 210,000	\$ 112,325	
Interest	\$ 25,000	\$ 55,152	\$ 60,000	\$ 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	\$ 19,790	
Rental Snack Shack			\$ 500		
Rental 203 Middlesex Ave	\$ 67,600	\$ 61,965	\$ 67,600	\$ 45,066	
Rental 20 Water St		\$ 7,500	\$ 7,500	\$ 7,500	
Region 4 Surplus					
Supervision District Surplus		\$ 15,165			
CES Surplus					
WPCA Assessment	\$ 16,500	\$ 20,526	\$ 16,500	16195	
Other lines combined	\$ 16,900	\$ 27,598	\$ 12,900	15585	
Sub-total	\$ 442,877	\$ 464,292	\$ 517,000	\$ 397,008	\$ -
GRAND TOTAL	\$ 13,722,202	\$ 13,588,627	\$ 14,380,520	\$ 13,363,992	
Check	\$ 13,722,202	\$ 13,588,627	\$ 14,479,720	\$ 13,368,674	
Variance	\$ -	\$ -	\$ 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?