

## Tax Levy Allocation

---

In accordance with RIGL §44-5-2, the maximum allowed tax levy increase in FY2023 is 4.0%. The Proposed FY2023 budget proposal includes a 2.63% levy increase, for a total proposed budgeted levy of \$49,172,030, an increase of \$1,987,386 or 4.21% as compared to the FY2022 budgeted levy of \$47,184,644.

The levy is allocated between the Capital Improvement Program (CIP) appropriation, the School Department Education appropriation, and the remaining Municipal appropriation.

	<b>CIP</b>	<b>Education</b>	<b>Roads</b>	<b>All Other Municipal<sup>1</sup></b>	<b>Total</b>
<b>FY 2022 Levy</b>	<b>\$ 2,053,439</b>	<b>\$ 27,467,587</b>	<b>\$ 172,000</b>	<b>\$ 17,491,618</b>	<b>\$ 47,184,644</b>
<i>FY 2023 Additions</i>					
<i>Add CIP Appropriation - Regular</i>	82,138				82,138
<i>Add Education Appropriation-4%</i>		1,098,703			1,098,703
<i>Add school deficit reduction plan-from taxes</i>		100,000			100,000
<i>Add school deficit reduction plan-from ARPA</i>		800,000			800,000
<i>Add Tax Increment Financing</i>			172,000		172,000
<i>Add Municipal Appropriation</i>				534,545	534,545
<b>Total FY 2023 Additions</b>	<b>\$ 82,138</b>	<b>\$ 1,998,703</b>	<b>\$ 172,000</b>	<b>\$ 534,545</b>	<b>\$ 2,787,386</b>
<hr/>					
<b>FY 2023 Budgeted Levy</b>	<b>\$ 2,135,577.0</b>	<b>\$29,466,290.0</b>	<b>\$344,000.0</b>	<b>\$18,026,163.0</b>	<b>\$49,972,030.0</b>
<b>% Change</b>	<b>4.0%</b>	<b>7.3%</b>	<b>—%</b>	<b>3.1%</b>	<b>5.9%</b>
<b>% of Total Budgeted Levy</b>	<b>4.27%</b>	<b>58.97%</b>	<b>0.69%</b>	<b>36.07%</b>	<b>100.00%</b>

<sup>1</sup> All Other Municipal includes debt for town/school

## General Fund Total Budget By Category

	School Request	Municipal-All Other	Total	% of Total
<b>Revenues</b>				
Property Taxes/Betterments/Penalties	\$ —	\$ 50,266,230	\$ 50,266,230	63 %
State Aid/Intra-Governmental Support	8,171,975	3,421,958	11,593,933	15 %
Federal Aid	1,775,888	—	1,775,888	2 %
State Grants	100,993	975,913	1,076,906	1 %
Federal Grants	3,746,019	670,602	4,416,621	6 %
Licenses/Permits/Fines	—	1,590,690	1,590,690	2 %
User/Program Fees	—	693,520	693,520	1 %
Other Local Revenue	1,795,365	187,834	1,983,199	2 %
Private Gifts/Donations	139,696	—	139,696	0 %
Investment Income	—	5,500	5,500	0 %
CIP Appropriation-Capital	—	2,721,363	2,721,363	3 %
Transfers In From Other Funds	—	3,100,166	3,100,166	4 %
Use of Fund balance	—	340,050	340,050	0 %
<b>Total Revenue</b>	<b>\$ 15,729,936</b>	<b>\$ 63,973,826</b>	<b>\$ 79,703,762</b>	<b>100 %</b>
<b>Expenditures:</b>				
Compensation	\$ 23,289,875	\$ 12,626,024	\$ 35,915,899	45 %
Benefits	8,608,908	7,604,764	16,213,672	20 %
Professional / Technical Services	2,670,834	1,587,664	4,258,498	5 %
Purchased Property Services	558,556	2,613,635	3,172,191	4 %
Other Purchased Services	7,075,195	265,355	7,340,550	9 %
Supplies/Energy Supplies/Materials	1,308,919	1,532,173	2,841,092	4 %
Insurance - Property/Liability	—	281,766	281,766	0 %
Miscellaneous Expenditures	81,787	735,591	817,378	1 %
Civic Support	—	176,401	176,401	0 %
Debt Related Expenditures	—	3,602,469	3,602,469	5 %
Capital Expenditures	702,152	1,156,117	1,858,269	2 %
Transfers Out to Other Funds	—	3,225,577	3,225,577	4 %
<b>Total Expenditures</b>	<b>\$ 44,296,226</b>	<b>\$ 35,407,536</b>	<b>\$ 79,703,762</b>	<b>100 %</b>
<b>Net (School Appropriation Additional Request)</b>	<b>\$ (28,566,290)</b>	<b>\$ 28,566,290</b>	<b>\$ —</b>	

## General Fund Total Expenditures by Function

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures By Function</b>					
Town Administrator	\$ 422,732	\$ 419,185	\$ 446,470	\$ 27,285	7 %
Finance / HR	580,671	573,068	667,042	93,974	16 %
Assessment / Collections	341,077	328,473	352,149	23,676	7 %
Town Clerk	528,610	534,606	608,459	73,853	14 %
Information Technology	710,542	753,202	1,021,034	267,832	36 %
Support Services	338,906	255,964	283,388	27,424	11 %
Town Council	53,257	72,916	70,844	(2,072)	(3)%
Town Solicitor	200,013	188,665	193,665	5,000	3 %
Boards & Committees	49,663	26,928	63,002	36,074	134 %
<b>General Government Total</b>	<b>3,225,471</b>	<b>3,153,007</b>	<b>3,706,053</b>	<b>553,046</b>	<b>18 %</b>
Building	170,669	471,870	445,894	(25,976)	(6)%
Planning	289,440	427,184	389,366	(37,818)	(9)%
Grants - Planning/Inspection	\$ 74,414	\$ —	\$ —	\$ —	— %
<b>Planning/Inspection Total</b>	<b>460,109</b>	<b>899,054</b>	<b>835,260</b>	<b>(63,794)</b>	<b>(7)%</b>
Police	6,416,949	6,492,223	7,010,211	517,988	8 %
Fire	4,409,915	4,572,951	4,694,171	121,220	3 %
Grants - Public Safety	134,523	643,407	616,093	(27,314)	(4)%
<b>Public Safety Total</b>	<b>10,961,387</b>	<b>11,708,581</b>	<b>12,320,475</b>	<b>611,894</b>	<b>5 %</b>
Public Works	1,918,151	2,851,312	3,364,421	513,109	18 %
<b>Public Works Total</b>	<b>1,918,151</b>	<b>2,851,312</b>	<b>3,364,421</b>	<b>513,109</b>	<b>18 %</b>
Library	835,178	855,044	878,566	23,522	3 %
<b>Library Total</b>	<b>835,178</b>	<b>855,044</b>	<b>878,566</b>	<b>23,522</b>	<b>3 %</b>
Senior Center	236,869	281,140	277,106	(4,034)	(1)%
Middletown Prevention Coalition	157,359	157,359	191,274	33,915	22 %
Children, Youth & Learning	10,000	10,000	905,000	895,000	8950 %
Grants - Community Services	101,458	70,009	67,702	(2,307)	(3)%
<b>Community Services Total</b>	<b>505,686</b>	<b>518,508</b>	<b>1,441,082</b>	<b>922,574</b>	<b>178 %</b>
Local Non-profit Agency Support			176,401		
<b>Non-Department Specific Total</b>	<b>7,304,678</b>	<b>6,993,352</b>	<b>7,926,692</b>	<b>933,340</b>	<b>13 %</b>
<b>Debt Total</b>	<b>6,510,834</b>	<b>3,822,821</b>	<b>3,602,469</b>	<b>(220,352)</b>	<b>(6)%</b>
<b>Capital Total (excludes capital in School Dept Request)</b>	<b>2,055,367</b>	<b>1,857,420</b>	<b>1,156,117</b>	<b>(701,303)</b>	<b>(38)%</b>
<b>Education (School Department Request) Total</b>	<b>42,727,325</b>	<b>45,704,556</b>	<b>44,296,226</b>	<b>(1,408,330)</b>	<b>(3)%</b>
<b>General Fund Municipal Total</b>	<b>\$ 76,578,600</b>	<b>\$ 78,363,656</b>	<b>\$ 79,703,762</b>	<b>\$ 1,340,106</b>	<b>2 %</b>

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
<b>Revenue - Municipal (excluding School Department)</b>					
Property Taxes-Current	\$ 46,762,620	\$ 47,184,644	\$ 49,172,030	\$1,987,386	4 %
Property Taxes-Delinquent	1,036,549	905,000	805,000	(100,000)	(11)%
Property Taxes-Supplemental	29,399	16,000	16,000	—	0 %
Water Construction	62,456	43,947	40,732	(3,215)	(7)%
Payments in Lieu of Taxes	108,079	102,757	107,468	4,711	5 %
<b>Taxes Levied by Municipality Total</b>	<b>47,999,103</b>	<b>48,252,348</b>	<b>50,141,230</b>	<b>1,888,882</b>	<b>4 %</b>
Penalties	166,053	125,000	125,000	—	0 %
<b>Penalties Total</b>	<b>166,053</b>	<b>125,000</b>	<b>125,000</b>	<b>—</b>	<b>0 %</b>
Earnings On Investments	21,432	19,000	5,500	(13,500)	(71)%
Investment-Gain/Loss	(7,666)	—	—	—	0 %
<b>Investment Income Total</b>	<b>13,766</b>	<b>19,000</b>	<b>5,500</b>	<b>(13,500)</b>	<b>(71)%</b>
Rental Income	56,703	58,753	60,889	2,136	4 %
Metal Recycling Proceeds	451	250	250	—	0 %
Late Fees-Miscellaneous Billing	11,222	1,500	1,500	—	0 %
Contributions and Donations - MPC	—	15,000	15,000	—	0 %
Contributions and Donations - Senior Center	175	—	—	—	0 %
Contributions and Donations - Fire	100	—	—	—	0 %
Miscellaneous	137,857	10,000	10,000	—	0 %
Public Records-Copies	10,174	10,500	10,500	—	0 %
Miscellaneous-Tax Collections	20,695	25,000	24,000	(1,000)	(4)%
Miscellaneous-Advertising Reimbursement	17,104	9,000	12,000	3,000	33 %
<b>Other Revenue from Local Sources Total</b>	<b>254,481</b>	<b>130,003</b>	<b>134,139</b>	<b>4,136</b>	<b>3 %</b>
Grants-State Restricted	27,500	13,500	223,193	209,693	1,553 %
School Housing Aid	544,519	533,015	533,280	265	0 %
Grants-Debt Service	46,053	45,005	—	(45,005)	(100)%
Grants-Elder Services	10,756	13,835	13,835	—	0 %
Grants-Library Operations	142,580	126,831	150,605	23,774	19 %
Grants-Other Restricted	90,415	—	55,000	55,000	0 %
<b>Restricted Grants-in-Aid State Sources Total</b>	<b>861,823</b>	<b>732,186</b>	<b>975,913</b>	<b>243,727</b>	<b>33 %</b>
Grants-Federal Restricted	224,293	700,916	670,602	(30,314)	(4)%
<b>Restricted Grants-in-Aid Direct from Fed Govt. Total</b>	<b>224,293</b>	<b>700,916</b>	<b>670,602</b>	<b>(30,314)</b>	<b>(4)%</b>
Appropriation from CIP SRF	1,491,173	2,016,794	2,721,363	704,569	35 %
Appropriation from Rescue Wagon SRF	283,262	610,251	653,769	43,518	7 %
Appropriation from PPV SRF	899,653	1,141,055	868,905	(272,150)	(24)%
Appropriation from Revaluation	112,638	—	—	—	0 %
Appropriation from Forfeiture Fund	27,941	—	—	—	0 %
Appropriation from Impact Fee Fund	48,672	24,659	24,659	—	0 %
Appropriation from Library Donation Fund	10,000	2,600	10,000	7,400	285 %
Appropriation from Library Public Access	1,740	1,500	1,500	—	0 %
Appropriation from Fire Prevention Fund	1,193	5,000	5,000	—	0 %
Appropriation from JFK Building SRF	116,376	101,129	96,333	(4,796)	(5)%
Appropriation from Severance	80,000	—	—	—	0 %
Appropriation from CIP SRF-Library	53,815	5,000	—	(5,000)	(100)%

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
Appropriation from Town Capital Projects Fund	16	—	—	—	0 %
Appropriation from Canvassing & Elections	31,254	—	—	—	0 %
Appropriation from American Rescue Plan Act	—	—	1,440,000	1,440,000	0 %
<b>Fund Transfers In Total</b>	<b>3,157,733</b>	<b>3,907,988</b>	<b>5,821,529</b>	<b>1,913,541</b>	<b>49 %</b>
Sale of Surplus Property	1,135	1,000	1,000	—	0 %
<b>Proceeds from Sale of Surplus Property Total</b>	<b>1,135</b>	<b>1,000</b>	<b>1,000</b>	<b>—</b>	<b>0 %</b>
Proceeds from Capital Leases	—	1,256,000	—	(1,256,000)	(100)%
<b>Loan Proceeds Total</b>	<b>2,621,607</b>	<b>1,256,000</b>	<b>—</b>	<b>(1,256,000)</b>	<b>(100)%</b>
Insurance Proceeds/Settlements	14,517	24,000	24,000	—	0 %
<b>Revenue from Claims &amp; Settlements Total</b>	<b>14,517</b>	<b>24,000</b>	<b>24,000</b>	<b>—</b>	<b>0 %</b>
Alcoholic Beverages	89,789	81,000	89,000	8,000	10 %
Amusement	5,075	3,500	4,700	1,200	34 %
Animal Licenses	3,846	4,200	4,200	—	0 %
Vital Statistics-Town	18,180	17,500	17,500	—	0 %
Victualling	20,020	19,000	19,000	—	0 %
Other	9,690	10,000	10,000	—	0 %
<b>Licenses Total</b>	<b>146,600</b>	<b>135,200</b>	<b>144,400</b>	<b>9,200</b>	<b>7 %</b>
Building	811,065	600,000	650,000	50,000	8 %
Excavation	3,200	2,750	2,750	—	0 %
Planning & Zoning	21,242	18,000	18,000	—	0 %
Administrative Fee-Permitting	38,945	29,000	34,000	5,000	17 %
Admin Fee-Public Works	160	100	125	25	25 %
Other	46,249	41,160	9,000	(32,160)	(78)%
Short-term Rental	—	—	46,915	46,915	0 %
<b>Permits Total</b>	<b>920,861</b>	<b>691,010</b>	<b>760,790</b>	<b>69,780</b>	<b>10 %</b>
Traffic Violations	71,178	70,000	70,000	—	0 %
Ordinance Violations	13,554	10,000	16,000	6,000	60 %
Probate Court	40,048	35,000	35,000	—	0 %
Land Evidence	201,997	150,000	150,000	—	0 %
Real Estate Transfer Tax-Town	490,435	345,000	375,000	30,000	9 %
Inspection Fees	3,880	35,000	35,000	—	0 %
Soil Erosion Fees	1,600	3,500	3,500	—	0 %
Land Evidence-Restricted	—	—	—	—	0 %
Other Fees	32	3,500	1,000	(2,500)	(71)%
<b>Fines &amp; Other Fees Total</b>	<b>822,724</b>	<b>652,000</b>	<b>685,500</b>	<b>33,500</b>	<b>5 %</b>
User Fees-Library	532	500	1,500	1,000	200 %
Admin Fee-Fire	3,934	800	800	—	0 %
Fees-Fire Alarm	38,000	37,000	37,600	600	2 %
Fees-Fire Plan Review	81,661	23,000	23,000	—	0 %
Private Details-Police Cruiser	240,913	170,000	170,000	—	0 %
Private Details-Police	708,256	325,000	445,770	120,770	37 %
Private Details-Fire	2,186	10,000	10,000	—	0 %
Private Details-Public Works	472	1,500	1,500	—	0 %
DPW Details-Equipment Fees	151	350	350	—	0 %
Details-Fire Vehicles	1,265	3,000	3,000	—	0 %

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
<b><i>User &amp; Program Fees Total</i></b>	<b>1,077,370</b>	<b>571,150</b>	<b>693,520</b>	<b>122,370</b>	<b>21 %</b>
Motor Vehicle Tax Phaseout	756,544	794,582	919,620	125,038	16 %
Public Service Tax	190,768	200,247	190,768	(9,479)	(5)%
Hotel Tax	810,784	818,563	1,323,366	504,803	62 %
Meals Tax	704,614	727,856	938,204	210,348	29 %
State Aid-Other	88,281	50,000	50,000	—	0 %
<b><i>Intra Governmental Support Total</i></b>	<b>2,550,991</b>	<b>2,591,248</b>	<b>3,421,958</b>	<b>830,710</b>	<b>32 %</b>
Other Revenue-Federal Restricted	212,997	18,300	18,300	—	0 %
Medicare Part D Reimbursement	11,944	12,000	10,395	(1,605)	(13)%
<b><i>Revenues-Other Total</i></b>	<b>224,941</b>	<b>30,300</b>	<b>28,695</b>	<b>(1,605)</b>	<b>(5)%</b>
Budgeted Use of Fund Balance	—	307,337	340,050	32,713	11 %
<b><i>Budgeted Use of Fund Balance Total</i></b>	<b>—</b>	<b>307,337</b>	<b>340,050</b>	<b>32,713</b>	<b>11 %</b>
<b>Revenue - Municipal (excluding School Department) Total</b>	<b>\$ 61,057,998</b>	<b>\$ 60,126,686</b>	<b>\$ 63,973,826</b>	<b>\$3,847,140</b>	<b>6 %</b>

<b>Revenue - School Department</b>					
Basic Formula Aid	\$ 7,845,645	\$ 8,129,952	\$ 8,145,691	\$ 15,739	0 %
High Cost Special Education	35,304	37,958	26,284	(11,674)	(31)%
<b><i>State Education Aid Total</i></b>	<b>7,880,949</b>	<b>8,167,910</b>	<b>8,171,975</b>	<b>4,065</b>	<b>0 %</b>
General Fund/Medicaid Reimbursement	393,051	461,298	536,550	75,252	16 %
Impact Aid/Current Year	1,133,450	809,338	909,338	100,000	12 %
DoDEA-Makerspace Accelerating PLTW (MAP)	—	145,830	—	(145,830)	(100)%
US DOD Bio Medical	—	161,079	—	(161,079)	(100)%
Enterprise Fd State Brkfast/Lunch Reimbsmnt	393,950	330,000	330,000	—	0 %
<b><i>Federal Education Aid Total</i></b>	<b>1,920,451</b>	<b>1,907,545</b>	<b>1,775,888</b>	<b>(131,657)</b>	<b>(7)%</b>
State Grants/Child Opportunity Zone	112,376	100,993	100,993	—	0 %
<b><i>State Grants Total</i></b>	<b>112,376</b>	<b>100,993</b>	<b>100,993</b>	<b>—</b>	<b>0 %</b>
IDEA B Allocation	645,384	624,833	624,833	—	0 %
IDEA B Preschool	34,440	37,103	37,103	—	0 %
Title I Allocation	429,783	345,139	345,139	—	0 %
Title II A Allocation	119,694	89,987	89,987	—	0 %
Title III Allocation	19,448	33,054	33,054	—	0 %
McKinney Vento Homeless-Award I	21,824	—	—	—	0 %
McKinney Vento Homeless Award II	24,045	45,000	45,000	—	0 %
Perkins Grant	—	39,749	39,749	—	0 %
CS4RI	22,518	7,845	7,845	—	0 %
Comprehensive Literacy	100,396	329,846	329,846	—	0 %
CARES ACT-ESSER	10,699	—	—	—	0 %
CARES ACT-CRF	37,629	—	—	—	0 %
CARES ACT-Supplemental Impact Ed Aid	—	—	—	—	0 %
CRF Sub Teacher Pool & Recruitment	33,432	—	—	—	0 %
ESSER II Back to School	33,037	445,625	445,625	—	0 %
ESSER II All Other Allocations	192,722	208,523	208,523	—	0 %
ESSER III Back to School	—	613,966	613,966	—	0 %
ESSER III All Other Allocations	—	190,853	220,705	29,852	16 %

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
ARP - ELC EPI & Lab Capacity	—	95,681	95,681	—	0 %
ARP Homeless Children & Youth	—	29,852	—	(29,852)	(100)%
ARP	—	302,054	302,054	—	0 %
Technical Assist on Necessity of School Const App	—	200,000	—	(200,000)	(100)%
DoDEA-Makerspace Accelerating PLTW (MAP)	65,697	—	306,909	306,909	0 %
<b>Federal Grants Total</b>	<b>1,790,748</b>	<b>3,639,110</b>	<b>3,746,019</b>	<b>106,909</b>	<b>3 %</b>
Tuition from Other Districts	60,000	90,000	225,000	135,000	150 %
Earning on Investments	6,453	5,140	6,400	1,260	25 %
Krupowicz Scholarship Fund/Earnings	25	—	—	—	0 %
Bookstore & Lock Sales & Rentals	—	660	500	(160)	(24)%
Other Fees	326	350	350	—	0 %
ARPA Grant from Town	—	—	900,000	900,000	0 %
Rental Income	30,060	43,780	40,000	(3,780)	(9)%
Donations-Private Sources	—	1,348	500	(848)	(63)%
Textbook Sales & Rentals	—	6	—	(6)	(100)%
Miscellaneous Revenue from Government Unit	121,036	—	—	—	0 %
Refund-Prior Year Expenditures	215,692	14,150	24,000	9,850	70 %
Miscellaneous Revenue	56,069	10,000	48,000	38,000	380 %
Capital Improvement/School Rental Income	—	—	—	—	0 %
<b>Local Revenue Sources Total</b>	<b>489,661</b>	<b>165,434</b>	<b>1,244,750</b>	<b>1,079,316</b>	<b>652 %</b>
Feinstein Foundation	65,310	28,000	28,000	—	0 %
Van Beuren Foundation	—	—	78,660	78,660	0 %
Parent Teacher Organizations	8,231	4,300	4,300	—	0 %
Middletown Ed Collaborative	—	10,000	10,000	—	0 %
Middletown Scholarship Fund	29,522	—	—	—	0 %
EBCAP 1 Fund	—	—	6,121	6,121	0 %
EBCAP 2 Fund	8,838	615	—	(615)	(100)%
EBCAP 3 Fund	685	—	615	615	0 %
Gaudet Middle School	18,654	500	500	—	0 %
Music Boosters	—	1,500	1,500	—	0 %
Aquidneck School	—	500	500	—	0 %
Forest Avenue School	—	1,000	1,000	—	0 %
Middletown High School	890	3,000	3,000	—	0 %
Athletic Boosters	129	3,500	3,500	—	0 %
Robotics Program	1,550	2,000	2,000	—	0 %
<b>Private Contributions/Donations Total</b>	<b>133,809</b>	<b>54,915</b>	<b>139,696</b>	<b>84,781</b>	<b>154 %</b>
Capital Improvement-Town Other Taxes	100,220	330,000	—	(330,000)	(100)%
Earnings on Investment	159	—	—	—	0 %
Capital Improvement Misc Revenue	79,827	68,328	—	(68,328)	(100)%
Impact Aid	—	235,217	—	(235,217)	(147,935)%
Capital Improvement Town Proceeds from Capital Leases	496,394	—	—	—	0 %
<b>Capital Improvement Program Total</b>	<b>676,600</b>	<b>633,545</b>	<b>—</b>	<b>(633,545)</b>	<b>(100)%</b>
School Lunch Program Proceeds from Sales	22,182	430,000	430,000	—	0 %

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
Athletic Gate Receipts	—	18,000	18,000	—	0 %
Summer School	—	14,295	14,295	—	0 %
Summer Camp	—	74,820	74,820	—	0 %
Gaudet Planetarium	—	13,500	13,500	—	0 %
<b>Enterprise Funds Total</b>	<b>22,182</b>	<b>550,615</b>	<b>550,615</b>	<b>—</b>	<b>0 %</b>
Bond Proceeds	—	2,091,281	—	(2,091,281)	(100)%
State Categoricals	—	84,781	—	(84,781)	(100)%
General Fund	—	840,840	—	(840,840)	(100)%
<b>Budgeted Use of Fund Balance Total</b>	<b>—</b>	<b>3,016,902</b>	<b>—</b>	<b>(3,016,902)</b>	<b>(100)%</b>
<b>Revenue - School Department Total</b>	<b>13,026,776</b>	<b>18,236,969</b>	<b>15,729,936</b>	<b>(2,507,033)</b>	<b>(14)%</b>
<b>Revenue - Municipal General Fund &amp; School Total</b>	<b>\$ 74,084,774</b>	<b>\$ 78,363,655</b>	<b>\$ 79,703,762</b>	<b>\$ 1,340,107</b>	<b>2 %</b>

## Expenditures - Municipal (excluding School Department)

### Compensation & Benefits

Regular Salaries	\$ 7,752,096	\$ 8,875,901	\$ 9,664,439	\$ 788,538	9 %
Holiday	230,310	269,805	271,232	1,427	1 %
Differential Pay	76,855	15,746	35,336	19,590	124 %
Longevity	353,453	369,503	398,604	29,101	8 %
<b>Salaries Expense Total</b>	<b>8,412,714</b>	<b>9,530,955</b>	<b>10,369,611</b>	<b>838,656</b>	<b>9 %</b>
Overtime-Regular	326,745	232,146	190,757	(41,389)	(18)%
Overtime-Snow Removal	67,922	83,516	86,403	2,887	3 %
Overtime-Court	23,241	23,483	22,082	(1,401)	(6)%
Overtime-Fire & Rescue	37,442	80,459	58,385	(22,074)	(27)%
Overtime-Minimum Staffing	708,721	660,494	805,919	145,425	22 %
Overtime-Criminal Investigation	16,709	29,302	33,376	4,074	14 %
Overtime-Training	145,786	318,815	308,856	(9,959)	(3)%
O/T Police US Marshal Service	18,547	16,000	16,000	—	0 %
Overtime - Town Detail	33,609	22,500	53,000	30,500	136 %
<b>Overtime Expense Total</b>	<b>1,378,722</b>	<b>1,466,715</b>	<b>1,574,778</b>	<b>108,063</b>	<b>7 %</b>
Vacation Payoff	16,862	35,787	28,493	(7,294)	(20)%
Severance	136,893	—	—	—	0 %
Special Service EMT	97,165	157,893	153,000	(4,893)	(3)%
Private Detail Pay	667,318	312,243	461,287	149,044	48 %
Private Pay Detail Unreimbursed	864	7,155	7,155	3,799	150 %
<b>Additional Compensation Total</b>	<b>919,102</b>	<b>513,078</b>	<b>649,935</b>	<b>136,857</b>	<b>27 %</b>
Election Officials	28,875	—	29,950	29,950	0 %
Canvassing Authority	—	1,750	1,750	—	0 %
<b>Stipends Total</b>	<b>28,875</b>	<b>1,750</b>	<b>31,700</b>	<b>29,950</b>	<b>1,711 %</b>
Wellness Program	—	—	—	—	0 %
Buyback Payments-Medical	48,570	46,249	48,396	2,147	5 %
Uniform Allowance	89,533	104,989	101,600	(3,389)	(3)%
Health & Med-Risk Pool-Active	1,265,709	1,418,660	1,697,128	278,468	20 %



# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
Health & Med-Risk Pool-Retire	(1,367)	—	—	—	0 %
Dental-Risk Pool-Active	65,596	87,210	94,285	7,075	8 %
<b>Health/Medical Benefits Total</b>	<b>1,468,042</b>	<b>1,657,108</b>	<b>1,941,409</b>	<b>284,301</b>	<b>17 %</b>
Pension-Private-Active	42,233	28,407	29,915	1,508	5 %
Pension-MERS	716,349	760,000	690,560	(69,440)	(9)%
Pension-Private-Retiree	221,139	872,125	25,961	(846,164)	(97)%
OPEB - Annual Required Contribution	3,546,480	2,488,084	3,307,858	819,774	33 %
Pension-MERS DC Plan	18,320	17,324	19,350	2,026	12 %
Town DC Plan	49,674	67,168	107,494	40,326	60 %
<b>OPEB and Retirement Payments Total</b>	<b>4,594,195</b>	<b>4,233,108</b>	<b>4,181,138</b>	<b>(51,970)</b>	<b>(1)%</b>
FICA	589,045	719,416	767,187	47,771	7 %
Medicare	151,498	168,334	179,521	11,187	7 %
<b>FICA &amp; Medicare Total</b>	<b>740,543</b>	<b>887,750</b>	<b>946,708</b>	<b>58,958</b>	<b>7 %</b>
457 Plan Contributions	41,334	62,027	64,639	2,612	4 %
<b>Voluntary Savings Contributions Total</b>	<b>41,334</b>	<b>62,027</b>	<b>64,639</b>	<b>2,612</b>	<b>4 %</b>
Workers Compensation Insurance	82,722	83,775	106,191	22,416	27 %
Workers Compensation-Police/Fire	80,988	96,588	85,009	(11,579)	(12)%
<b>Workers Compensation Total</b>	<b>163,710</b>	<b>180,363</b>	<b>191,200</b>	<b>10,837</b>	<b>6 %</b>
Life Insurance	44,091	48,179	57,317	9,138	19 %
Disability Insurance	1,754	1,754	1,754	—	0 %
Life Insurance - Retiree	—	—	354	354	0 %
Employee Assistance Program	—	3,600	—	(3,600)	(100)%
Tuition Reimbursement	51,735	70,000	70,000	—	0 %
Retirement Health Savings Account Admin	2,750	2,283	2,283	—	0 %
Auto Allowance	8,026	8,347	8,347	—	0 %
Employee Health & Safety	24,426	28,170	32,565	4,395	16 %
OJI Expenses	336	400	900	500	125 %
Employee Recognition Expenses	6,557	6,200	7,050	850	14 %
Meal Allowance	1,703	3,240	3,600	360	11 %
Educational Incentive Pay	37,000	35,500	36,000	500	1 %
Physical Agility Incentive	18,300	31,000	30,500	(500)	(2)%
New employee/Officer Expenses	89,209	10,500	29,000	18,500	176 %
<b>Other Employee Benefits Total</b>	<b>285,887</b>	<b>249,173</b>	<b>279,670</b>	<b>30,497</b>	<b>12 %</b>
<b>Subtotal Compensation / Benefits</b>	<b>18,033,124</b>	<b>18,782,027</b>	<b>20,230,788</b>	<b>1,448,761</b>	<b>8 %</b>
<b>Operating</b>					
Temporary Clerical Support	17,286	1,000	1,000	—	0 %
<b>Administrative Services Total</b>	<b>17,286</b>	<b>1,000</b>	<b>1,000</b>	<b>—</b>	<b>0 %</b>
Professional Development & Training Services	77,092	68,200	61,445	(6,755)	(10)%
Conferences/Workshops	455	19,595	17,295	(2,300)	(12)%
<b>Professional Development Total</b>	<b>77,547</b>	<b>87,795</b>	<b>78,740</b>	<b>(9,055)</b>	<b>(10)%</b>
Services-Auditing/Actuarial	22,600	24,650	29,800	5,150	21 %
Services-Legal	146,436	143,665	143,665	—	0 %
Services-Other Professional	252,399	387,510	784,085	396,575	102 %
Services-Labor/Negotiations	57,926	55,000	60,000	5,000	9 %

## General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
<b><i>Other Professional Services Total</i></b>	<b>479,361</b>	<b>610,825</b>	<b>1,017,550</b>	<b>406,725</b>	<b>67 %</b>
Payroll Processing Services	69,939	77,800	77,800	—	0 %
Other Technical Services	110,414	58,000	49,004	(8,996)	(16)%
Testing	14,902	10,000	10,000	—	0 %
Software License Fees	372,829	357,552	353,570	(3,982)	(1)%
<b><i>Technical Services Total</i></b>	<b>568,084</b>	<b>503,352</b>	<b>490,374</b>	<b>(12,978)</b>	<b>(3)%</b>
Other Charges	224,002	167,493	174,655	7,162	4 %
Court Costs	—	1,700	1,700	—	0 %
Accreditation	7,044	16,000	16,000	—	0 %
Shipping and Postage	40,682	64,250	73,000	8,750	14 %
<b><i>Other Services Purchased Total</i></b>	<b>271,728</b>	<b>249,443</b>	<b>265,355</b>	<b>15,912</b>	<b>6 %</b>
Refuse Disposal Services	24,118	24,792	25,013	221	1 %
Custodial Services	221,102	160,236	173,900	13,664	9 %
Pest Control Services	5,138	6,555	7,180	625	10 %
<b><i>Cleaning &amp; Disposal Services Total</i></b>	<b>250,358</b>	<b>191,583</b>	<b>206,093</b>	<b>14,510</b>	<b>8 %</b>
Fixtures & Equipment	64,428	61,125	76,705	15,580	25 %
General	70,787	92,330	115,880	23,550	26 %
Municipal Vehicles	295,955	215,350	225,350	10,000	5 %
Tech Hardware	11,682	21,500	6,700	(14,800)	(69)%
Electrical	13,525	14,050	16,275	2,225	16 %
HVAC	75,361	77,061	82,560	5,499	7 %
Glass	—	500	500	—	0 %
Plumbing	4,449	8,462	8,687	225	3 %
Radio Equipment	6,465	18,350	17,350	(1,000)	(5)%
Radar Equipment	21,443	15,000	45,000	30,000	200 %
Roads	124,192	822,000	994,000	172,000	21 %
Cemetery	9,380	2,000	2,000	—	0 %
Water Quality Testing	—	17,150	17,150	—	0 %
Stormwater	275	16,000	20,000	4,000	25 %
<b><i>Maintenance &amp; Repairs Services Total</i></b>	<b>697,942</b>	<b>1,380,878</b>	<b>1,628,157</b>	<b>247,279</b>	<b>18 %</b>
Water	14,368	18,899	17,792	(1,107)	(6)%
Telephone	40,942	43,146	34,746	(8,400)	(19)%
Sewer Fee	19,548	18,460	18,792	332	2 %
Wireless Communications	27,443	50,752	52,028	1,276	3 %
Internet Connectivity	29,746	36,215	36,307	92	0 %
Mobile Data Access-Broadband	5,471	9,207	6,630	(2,577)	(28)%
Hydrant Services	451,903	475,003	475,003	—	0 %
<b><i>Utility Services Total</i></b>	<b>589,421</b>	<b>651,682</b>	<b>641,298</b>	<b>(10,384)</b>	<b>(2)%</b>
Rental-Equipment and Vehicles	34,312	14,000	15,700	1,700	12 %
Uniform	3,430	5,400	5,670	270	5 %
<b><i>Rentals Total</i></b>	<b>37,742</b>	<b>19,400</b>	<b>21,370</b>	<b>1,970</b>	<b>10 %</b>
Alarm and Fire Safety Services	97,142	84,233	114,226	29,993	36 %
Vehicle Registration/Inspection	1,448	1,457	2,491	1,034	71 %
<b><i>Other Property Services Purchased Total</i></b>	<b>98,590</b>	<b>85,690</b>	<b>116,717</b>	<b>31,027</b>	<b>36 %</b>
Property & Liability	240,016	248,292	266,291	17,999	7 %

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
Insurance-Fiduciary Liability	425	425	475	50	12 %
Insurance Deductible Expense	11,666	15,000	15,000	—	0 %
<b>Insurance Property/Liability Total</b>	<b>252,107</b>	<b>263,717</b>	<b>281,766</b>	<b>18,049</b>	<b>7 %</b>
Advertising Costs	78,140	66,525	78,750	12,225	18 %
<b>Advertising Total</b>	<b>78,140</b>	<b>66,525</b>	<b>78,750</b>	<b>12,225</b>	<b>18 %</b>
Printing	38,817	41,935	47,105	5,170	12 %
Binding	—	8,000	8,000	—	0 %
Document Copying	4,385	8,000	8,000	—	0 %
<b>Printing &amp; Binding Total</b>	<b>43,202</b>	<b>57,935</b>	<b>63,105</b>	<b>5,170</b>	<b>9 %</b>
Municipal	15,596	25,367	32,347	6,980	28 %
<b>Travel &amp; Meetings Total</b>	<b>15,596</b>	<b>25,367</b>	<b>32,347</b>	<b>6,980</b>	<b>28 %</b>
General Supplies & Materials	86,200	173,730	181,960	8,230	5 %
Gen Office Supplies/Materials	14,100	30,110	40,440	10,330	34 %
Copy Machine Expense	21,366	25,600	25,600	—	0 %
Uniform/Wearing Apparel Supplies	12,708	34,093	27,037	(7,056)	(21)%
Medical Supplies	51,422	45,885	46,805	920	2 %
Honors/Awards Supplies	1,068	6,700	6,700	—	0 %
Ammunition	18,409	26,629	29,300	2,671	10 %
Other Supplies - Detectives	299	4,000	4,000	—	0 %
Other Costs - Investigations	27	2,000	2,000	—	0 %
Small Equipment Purchases-General	95,954	59,290	74,490	15,200	26 %
Small Equip Purch-Furn & Fixtures	6,494	9,250	12,150	2,900	31 %
Small Equip Purch-Radio/Comm	718	7,030	7,130	100	1 %
Small Equip Purch-Computer Equip	24,245	23,000	23,000	—	0 %
<b>General Supplies Total</b>	<b>333,010</b>	<b>447,317</b>	<b>480,612</b>	<b>33,295</b>	<b>7 %</b>
Natural Gas	91,028	98,600	98,900	300	0 %
Gasoline	95,246	99,178	107,861	8,683	9 %
Diesel Fuel	46,308	62,380	94,848	32,468	52 %
Maintenance Supplies/Parts	17,716	18,800	20,300	1,500	8 %
Fuel Oil	6,752	7,400	7,770	370	5 %
Electricity	202,887	229,500	228,420	(1,080)	0 %
Plumbing and Heating Supplies	—	600	600	—	0 %
Electrical Supplies	278	800	800	—	0 %
Custodial Supplies	17,799	17,460	18,415	955	5 %
Materials Snow and Ice Removal	79,801	63,820	74,300	10,480	16 %
Traffic Signs	32,350	34,100	33,500	(600)	(2)%
Street Lighting	220,643	257,300	257,300	—	0 %
<b>Energy &amp; Transportation Maint &amp; Supplies Total</b>	<b>810,808</b>	<b>889,938</b>	<b>943,014</b>	<b>53,076</b>	<b>6 %</b>
Library Books	24,174	35,000	35,000	—	0 %
Reference Books	3,992	7,655	9,555	1,900	25 %
Subscriptions and Periodicals	5,935	9,310	9,512	202	2 %
Audio Visual Materials	4,812	8,500	8,500	—	0 %
Library Pass Program	(105)	2,530	2,530	—	0 %
Digital Resources	39,010	41,000	41,000	—	0 %
<b>Books &amp; Periodicals Total</b>	<b>77,818</b>	<b>103,995</b>	<b>106,097</b>	<b>2,102</b>	<b>2 %</b>

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
Technology Related	1,594	1,250	2,450	1,200	96 %
<b>Supplies - Technology Related Total</b>	<b>1,594</b>	<b>1,250</b>	<b>2,450</b>	<b>1,200</b>	<b>96 %</b>
Professional Organization Fees	26,527	28,645	29,145	500	2 %
Other Dues and Fees	11,731	21,229	29,310	8,081	38 %
Professional License Fees	3,350	2,785	4,135	1,350	48 %
HSA Fee	1,993	3,085	3,180	95	3 %
<b>Dues &amp; Fees Total</b>	<b>43,601</b>	<b>55,744</b>	<b>65,770</b>	<b>10,026</b>	<b>18 %</b>
Other Miscellaneous Expenses	—	1,500	1,500	—	0 %
Cash Over/Short	(10)	—	—	—	0 %
Special Projects	—	—	299,082	299,082	0 %
Net Contingency	—	110,000	195,037	85,037	77 %
Local Non-profit Agency Support	150,956	143,456	176,401	32,945	23 %
<b>Miscellaneous Expenditures Total</b>	<b>150,946</b>	<b>254,956</b>	<b>672,020</b>	<b>417,064</b>	<b>164 %</b>
<b>Subtotal - Operating</b>	<b>4,894,881</b>	<b>5,948,392</b>	<b>7,192,585</b>	<b>1,244,193</b>	<b>21 %</b>
<b>Capital</b>					
Land Improvements	158,074	45,868	—	(45,868)	(100)%
Sidewalks	69,717	100,000	100,000	—	0 %
Building Improvements	58,755	103,000	65,000	(38,000)	(37)%
Vehicles	123,446	1,481,993	790,117	(691,876)	(47)%
Equipment	134,461	81,559	156,000	74,441	91 %
Technology-Related Hardware	81,349	45,000	45,000	—	0 %
Other Assets	10,000	5,000	—	(5,000)	(100)%
Drainage Systems	119,566	—	—	—	0 %
<b>Subtotal - Capital</b>	<b>755,368</b>	<b>1,862,420</b>	<b>1,156,117</b>	<b>(706,303)</b>	<b>(38)%</b>
<b>Debt-Related Expenditures</b>					
Redemption of Principal	2,500,000	—	—	—	0 %
Bond Principal Payments	2,747,000	2,757,000	2,270,000	(487,000)	(18)%
Bond Interest Payments	940,026	853,533	868,585	15,052	2 %
Bond Issuance/Related Expenses	11,789	—	—	—	0 %
Lease Purchase-Principal	204,887	199,872	454,311	254,439	127 %
Lease Purchase-Interest	7,399	12,416	9,573	(2,843)	(23)%
Bond Issuance-Other Finance Use	99,733	—	—	—	0 %
<b>Subtotal - Debt-Related Expenditures</b>	<b>6,510,834</b>	<b>3,822,821</b>	<b>3,602,469</b>	<b>(220,352)</b>	<b>(6)%</b>
<b>Fund Transfers Out</b>					
Parks & Recreation Fund	65,000	—	—	—	0 %
Cap Impr Prgm - CIPSRF	2,013,175	2,053,439	2,135,577	82,138	4 %
Revaluation Fund	81,128	30,000	30,000	—	0 %
Canvassing & Elections	35,000	35,000	35,000	—	0 %
Severance Pay Fund	80,000	80,000	80,000	—	0 %
Burial Fund	40,789	45,000	45,000	—	0 %
School Department - Other	—	—	900,000	900,000	0 %
<b>Subtotal - Fund Transfers Out</b>	<b>2,315,092</b>	<b>2,243,439</b>	<b>3,225,577</b>	<b>982,138</b>	<b>44 %</b>

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
<b>Expenditures - Municipal (excluding School Dept) Total</b>	<b>\$ 32,509,299</b>	<b>\$ 32,659,099</b>	<b>\$ 35,407,536</b>	<b>\$ 2,748,437</b>	<b>8 %</b>

## Expenditures - School Department

### Compensation

Regular Salaries	\$ 20,551,058	\$ 21,569,650	\$ 21,736,217	\$ 166,567	1 %
Professional Days/Grant/GF	—	—	—	—	0 %
Salaries - Day/Long Term Sub	443,367	274,307	263,362	(10,945)	(4)%
Department Head/Supervisors	286,753	295,056	300,733	5,677	2 %
Longevity - Non-certified Only	21,139	20,955	17,320	(3,635)	(17)%
Retroactive Salary	18,937	—	—	—	0 %
Regular Overtime	115,930	40,301	46,600	6,299	16 %
Snow Removal Overtime	17,626	18,054	24,100	6,046	33 %
Professional Develop	6,006	145,843	145,843	—	0 %
Vacation Payoff	104,971	52,121	56,821	4,700	9 %
After School Programs	21,836	65,025	65,025	—	0 %
Tutoring	13,771	9,814	17,196	7,382	75 %
Curriculum Work	390	2,915	2,915	—	0 %
Severance	14,625	16,160	16,000	(160)	(1)%
Breakfast Supervision	1,397	—	1,500	1,500	0 %
Sick Payoff - Non Severance	67,473	36,545	40,000	3,455	9 %
Summer Programs/Stipends Regular Salary	195,253	223,019	223,019	—	0 %
Stipend -Other	139,906	172,278	192,224	19,946	12 %
Stipend Athletic Extracurricular	6,850	110,503	60,000	(50,503)	(46)%
Stipend Athletic Coaches/Extracurricular	40,020	2,000	76,000	74,000	3,700 %
Stipend-Mentors	3,145	5,000	5,000	—	0 %
<b>Subtotal Compensation</b>	<b>22,070,453</b>	<b>23,059,546</b>	<b>23,289,875</b>	<b>230,329</b>	<b>1 %</b>

### Benefits

Health and Medical Premiums	2,898,651	3,050,647	3,121,812	71,165	2 %
Life	52,557	72,813	58,362	(14,451)	(20)%
Dental	186,248	192,233	192,665	432	0 %
Disability	8,999	12,190	10,126	(2,064)	(17)%
Medical Buyback Payments	135,227	157,761	171,086	13,325	8 %
Health/Medical Self Insured/Retiree	300,821	319,986	267,544	(52,442)	(16)%
Dental Self Insured/Retiree	1,956	4,751	3,140	(1,611)	(34)%
Current Benefits	17,500	—	—	—	0 %
Future Benefits/Retiree	231,142	20,848	175,058	154,210	740 %
Teacher/Administrative Pension - ERSRI	2,667,338	2,805,729	2,855,513	49,784	2 %
Private Pension Payment	26,278	21,900	21,900	—	0 %
Survivor Benefits - ERSRI	24,421	25,222	24,464	(758)	(3)%
MERS Pension	326,687	311,939	368,186	56,247	18 %
Teacher/Administrative Pension - ERSRI	398,394	453,429	459,241	5,812	1 %

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
MERS Pension - DC	24,875	25,179	30,706	5,527	22 %
FICA	253,225	241,281	253,312	12,031	5 %
Medicare	307,337	388,793	303,043	(85,750)	(22)%
Unemployment Insurance	64,227	27,194	25,000	(2,194)	(8)%
Workers Comp Premium	202,878	152,593	249,000	96,407	63 %
Auto Allowance	12,500	12,500	12,500	—	0 %
Union Benefits & Pension - 0 since 2020	300	—	—	—	0 %
Tuition Reimbursement - Non Taxable	5,222	5,000	6,250	1,250	25 %
<b>Subtotal Benefits</b>	<b>8,146,783</b>	<b>8,301,988</b>	<b>8,608,908</b>	<b>306,920</b>	<b>4 %</b>
<b>Subtotal Compensation/Benefits-Personnel</b>	<b>30,217,236</b>	<b>31,361,534</b>	<b>31,898,783</b>	<b>537,249</b>	<b>2 %</b>

## Operations

Speech Therapists	6,375	7,450	10,151	2,701	36 %
Occupational Therapists	123,323	168,200	169,520	1,320	1 %
Therapists	66,139	50,000	50,633	633	1 %
Interpreters and Translators	451	651	—	(651)	(100)%
Orientation and Mobility Specialists	850	—	4,470	4,470	0 %
Contracted Bus Assistants/Monitors	177,792	423,025	352,264	(70,761)	(17)%
Performing Arts	560	6,720	8,200	1,480	22 %
Physical Therapists	54,829	68,982	87,382	18,400	27 %
Evaluations	5,728	—	—	—	0 %
Tutoring Services	4,066	—	36,540	36,540	0 %
Student Assistance	567,819	243,502	262,598	19,096	8 %
Other Purchased Educational Services	157,015	396,567	407,044	10,477	3 %
Virtual Classrooms	18,800	9,400	10,000	600	6 %
Web-Based Supplemental Instar Programs	143,862	149,804	151,662	1,858	1 %
Personal-Care Attendants	75,550	40,000	99,240	59,240	148 %
Professional Development /Training	32,456	117,738	132,538	14,800	13 %
Conferences / Workshops	5,923	14,455	12,458	(1,997)	(14)%
Auditing/Actuarial Services	27,424	27,234	30,684	3,450	13 %
Legal Services	66,972	84,925	68,463	(16,462)	(19)%
Health Service Providers for Students	260	3,500	5,000	1,500	43 %
Other Services	137,700	226,176	26,176	(200,000)	(88)%
Negotiations/Arbitration	482	—	—	—	0 %
Police and Fire Detail	2,183	834	850	16	2 %
Physicians	2,300	2,300	2,300	—	0 %
Dentists	2,300	2,300	2,300	—	0 %
Medicaid Claims Provider	1,757	4,079	—	(4,079)	(100)%
Officials/Referees	23,822	36,970	56,470	19,500	53 %
Contracted Nursing Services	180,468	115,112	232,093	116,981	102 %
Data Processing Services	64,049	71,143	31,143	(40,000)	(56)%
Other Technical Services	359,080	401,387	410,522	9,135	2 %
Testing	33,633	—	—	—	0 %
Other Charges	375	—	—	—	0 %
Accreditation	—	—	3,500	3,500	0 %

## General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
Shipping and Postage	14,498	17,643	4,683	(12,960)	(73)%
Catering/Food Reimbursement	4,346	1,750	1,950	200	11 %
Rubbish Disposal Services	50,597	56,657	59,151	2,494	4 %
Snow Plowing and Removal Services	7,035	20,124	31,200	11,076	55 %
Grounds keeping Services	—	—	3,256	3,256	0 %
Rodent and Pest Control Services	1,515	1,450	3,400	1,950	134 %
Cleaning Services	857	1,200	—	(1,200)	(100)%
Non-Technology-Maintenance and Repairs	245,082	7,125	9,091	1,966	28 %
Maintenance/Repairs for Fixtures and Equip	92,290	83,119	89,193	6,074	7 %
Maintenance/Repairs General Svs	703	1,673	1,673	—	0 %
Maintenance/Repairs-Non Student Transport	9,450	9,175	13,000	3,825	42 %
Maintenance/Repairs-Technology Hardware	3,896	4,275	4,575	300	7 %
Maintenance/Repairs-Electrical	148,355	11,900	19,500	7,600	64 %
Maintenance/Repairs-HVAC	65,170	147,166	89,796	(57,370)	(39)%
Maintenance/Repairs-Glass	—	—	750	750	0 %
Maintenance/Repairs-Plumbing	13,278	11,320	—	(11,320)	(100)%
Maintenance/Repairs-Vandalism	—	—	13,852	13,852	0 %
Water	25,737	29,831	31,080	1,249	4 %
Telephone	35,737	16,890	33,600	16,710	99 %
Sewage/Cesspool	34,700	37,864	37,880	16	0 %
Wireless Communications	21,039	23,819	18,818	(5,001)	(21)%
Internet Connectivity	16,366	31,500	27,000	(4,500)	(14)%
School and District Construction	2,496,748	—	—	—	0 %
Rental Land/Buildings	13,765	17,743	22,200	4,457	25 %
Rental of Equipment/Vehicles	30,499	50,413	12,310	(38,103)	(76)%
Graduation Rentals	5,000	13,031	13,031	—	0 %
Other Purchased Property Services	22,459	7,400	6,300	(1,100)	(15)%
Alarm and Fire Safety Services	14,106	18,363	17,900	(463)	(3)%
Moving and Rigging	50	—	—	—	0 %
Vehicle Registration	—	40	—	(40)	(100)%
Student Transportation	2,209	4,748	3,258	(1,490)	(31)%
Transportation Contractors	1,725,861	2,150,759	2,244,154	93,395	4 %
Property and Liability/Auto Insurance	192,063	139,941	238,000	98,059	70 %
Fleet/Vehicle Insurance	10,644	10,645	—	(10,645)	(100)%
Advertising Costs	7,094	3,395	3,000	(395)	(12)%
Printing/Document Copying	899	1,348	298	(1,050)	(78)%
Tuition To Other School Districts /State	639,496	725,006	944,976	219,970	30 %
Tuition To Private Sources	1,960,747	2,145,217	2,717,405	572,188	27 %
Tuition To Education Svc Agencies / State	410,025	204,850	109,013	(95,837)	(47)%
Tuition To Charter Schools	11,062	45,176	57,467	12,291	27 %
Tuition - Other	11,878	4,736	6,200	1,464	31 %
Food Service Contractors	554,110	730,777	730,777	—	0 %
Inspection Services	640	640	640	—	0 %
Board Travel	—	—	—	—	0 %

# General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
Employee Travel - Non-Teachers	12,647	18,648	19,882	1,234	7 %
Employee Travel - Teachers	930	—	125	125	0 %
Travel - Other	1,731	—	—	—	0 %
General Supplies and Materials	180,969	511,729	413,279	(98,450)	(19)%
Uniform/Wearing Apparel Supplies	7,077	5,328	5,400	72	1 %
Graduation Supplies	9,671	6,130	5,467	(663)	(11)%
Medical Supplies	4,684	4,823	3,295	(1,528)	(32)%
Athletic Supplies	16,106	21,897	22,714	817	4 %
Honors/Awards Supplies	6,580	11,700	10,300	(1,400)	(12)%
Natural Gas	195,623	245,658	245,850	192	0 %
Gasoline	3,747	3,900	4,500	600	15 %
Diesel Fuel	6,502	7,736	9,470	1,734	22 %
Propane	255	139	247	108	78 %
Vehicle Maintenance Supplies/Parts	398	600	1,300	700	117 %
Other Supplies	33,841	34,750	36,600	1,850	5 %
Glass	812	600	850	250	42 %
Paint	5,171	7,500	8,100	600	8 %
Electricity	371,919	398,252	400,000	1,748	0 %
Lumber and Hardware	5,023	5,050	5,050	—	0 %
Plumbing and Heating Supplies	7,863	26,499	14,391	(12,108)	(46)%
Electrical Supplies	514	950	1,400	450	47 %
Custodial Supplies	110,886	77,023	78,000	977	1 %
Snow and Ice Supplies	2,411	2,600	2,600	—	0 %
Lamps and Lights	682	1,000	1,150	150	15 %
Textbooks	6,775	3,220	2,360	(860)	(27)%
Library Books	8,443	7,499	3,050	(4,449)	(59)%
Reference Books	—	—	120	120	0 %
Subscriptions and Periodicals/Reference	3,439	1,813	2,520	707	39 %
Book Repairs	226	176	—	(176)	(100)%
Textbooks - Non-Public	(16)	500	600	100	20 %
Web-based Software Library	11,681	10,699	11,000	301	3 %
Textbooks - Electronic	—	6,820	—	(6,820)	(100)%
Textbooks - Dual Enroll	1,941	542	600	58	11 %
Technology-Related Supplies	23,779	14,208	18,706	4,498	32 %
Professional Organization Fees	32,315	35,603	19,855	(15,748)	(44)%
Other Dues and Fees	30,741	37,768	26,356	(11,412)	(30)%
Bank Fees	34,525	49,878	35,576	(14,302)	(29)%
License and Permit Fees	65	—	—	—	0 %
Other Miscellaneous Expenses	5,500	—	—	—	0 %
<b>Subtotal - Operating</b>	<b>12,389,805</b>	<b>11,022,401</b>	<b>11,695,291</b>	<b>672,890</b>	<b>6 %</b>
<b>Capital</b>					
Building Improvements	340,590	2,091,281	—	(2,091,281)	(100)%
Equipment	122,422	22,375	14,499	(7,876)	(35)%



## General Fund Consolidated Report

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
Furniture and Fixtures	175,316	35,421	35,551	130	0 %
Technology Related Hardware	470,903	1,142,794	623,352	(519,442)	(45)%
Technology Software	—	28,750	28,750	—	0 %
<b>Subtotal - Capital</b>	<b>1,109,231</b>	<b>3,320,621</b>	<b>702,152</b>	<b>(2,618,469)</b>	<b>(79)%</b>
<b>Expenditures - School Department Total</b>	<b>43,716,272</b>	<b>45,704,556</b>	<b>44,296,226</b>	<b>(1,408,330)</b>	<b>(3)%</b>
<b>Expenditures - Municipal General Fund Total</b>	<b>\$ 76,225,571</b>	<b>\$ 78,363,655</b>	<b>\$ 79,703,762</b>	<b>\$ 1,340,107</b>	<b>2 %</b>

<b>Revenue General Fund Total - Administrator Proposed</b>	<b>\$ 74,084,774</b>	<b>\$ 78,363,655</b>	<b>\$ 79,703,762</b>	<b>\$ 1,340,107</b>	<b>2 %</b>
<b>Expenditure General Fund Total w/School Request</b>	<b>76,225,571</b>	<b>78,363,655</b>	<b>79,703,762</b>	<b>1,340,107</b>	<b>2 %</b>
<b>Net General Fund Sub Total - Budget Imbalance</b>	<b>(2,140,797)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Expenditure General Fund Total - Balanced Proposed FY2023</b>	<b>\$ 76,225,571</b>	<b>\$ 78,363,655</b>	<b>\$ 79,703,762</b>	<b>\$ 1,340,107</b>	<b>2 %</b>

Municipal Appropriation to Education	2022 Amended	2023 Increase	2023 Total	Increase
Administrator Proposed Levy Increase for Education (+4.0%)	\$ 27,467,587	\$ 1,098,703	\$ 28,566,290	4%
School Committee Requested Increase for Education (+4.0%)	\$ 27,467,587	\$ 1,098,703	\$ 28,566,290	4%
Variance - School Request vs Administrator Proposed		\$ —	\$ —	

## Parks & Recreation Fund

### Revenue and Expense Summary

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Revenue</b>					
Investment Income	\$ 3,246	\$ 5,000	\$ 1,080	\$ (3,920)	(78)%
Other Revenue from Local Sources	7,818	2,000	7,350	5,350	268 %
Restricted Grants-in-Aid State Sources	785	3,600,000	—	(3,600,000)	(100)%
Funds Transfer In	65,000	—	—	—	— %
Season Passes	1,208,805	535,000	969,000	434,000	81 %
Parking Fees	126,990	686,250	545,250	(141,000)	(21)%
Concessions	68,167	109,300	92,550	(16,750)	(15)%
Campground	253,300	195,150	220,000	24,850	13 %
Mooring	22,435	27,000	27,000	—	— %
Revenues-Other	91,840	300,000	415,000	115,000	38 %
Budget Only Accounts	—	485,000	586,000	101,000	21 %
Revenue Totals	<u>\$ 1,848,386</u>	<u>\$ 5,944,700</u>	<u>\$ 2,863,230</u>	<u>\$(3,081,470)</u>	<u>(52)%</u>
<b>Expenses</b>					
Compensation	932,051	1,061,250	1,120,327	59,077	6 %
Benefits	148,857	152,008	172,728	20,720	14 %
Subtotal Personnel	<u>1,080,908</u>	<u>1,213,258</u>	<u>1,293,055</u>	<u>79,797</u>	<u>7 %</u>
<b>Operating</b>					
Employee Training & Development	—	100	5,100	5,000	5,000 %
Other Professional Services	1,110	9,250	77,810	68,560	741 %
Technical Services	15,205	34,080	16,393	(17,687)	(52)%
Other Services Purchased	661	650	1,660	1,010	155 %
Cleaning & Disposal	83,252	137,835	132,869	(4,966)	(4)%
Repairs & Maintenance Services	108,094	125,640	174,700	49,060	39 %
Utility Services	20,504	23,569	28,598	5,029	21 %
Rentals	63,574	62,520	54,769	(7,751)	(12)%
Other Property Services Purchased	2,742	1,040	1,649	609	59 %
Insurance-Other than Employee Benefits	69,847	71,355	76,818	5,463	8 %
Advertising	842	600	955	355	59 %
Printing & Binding	8,209	7,790	7,950	160	2 %
Travel & Training	136	294	175	(119)	(40)%
General Supplies	129,648	140,409	145,895	5,486	4 %
Energy & Transportation	38,486	64,778	61,852	(2,926)	(5)%
Dues & Fees	567	782	790	8	1 %
Subtotal Operating	<u>542,877</u>	<u>680,692</u>	<u>787,983</u>	<u>107,291</u>	<u>16 %</u>
Civic Support	65,000	94,250	111,000	16,750	18 %
Net Contingency	—	300,000	427,842	127,842	43 %
Other Misc	1,023	31,500	38,350	6,850	22 %
Capital	83	3,625,000	205,000	(3,420,000)	(94)%
Expense Totals	<u>\$ 1,689,891</u>	<u>\$ 5,944,700</u>	<u>\$ 2,863,230</u>	<u>\$(3,081,470)</u>	<u>(52)%</u>
Net Grand Totals:	<u>\$ 158,495</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

# Parks & Recreation Fund

## Revenue and Expense Detail

		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Revenue</b>						
41510	Earnings On Investments	\$ 3,246	\$ 5,000	\$ 1,080	\$ (3,920)	(78)%
41901	Rental Income	6,294	1,000	7,000	6,000	600 %
41920	Contributions and Donations	1,000	—	—	—	— %
41990	Miscellaneous	524	1,000	350	(650)	(65)%
43201	Grants-State Restricted	—	3,600,000	—	(3,600,000)	(100)%
43210	Grants-Other Restricted	785	—	—	—	— %
45215	Appropriation from General Fund	65,000	—	—	—	— %
47402	Season Passes-Residents	289,145	175,000	279,000	104,000	59 %
47403	Season Passes-Non-Residents	919,660	360,000	690,000	330,000	92 %
47404	Parking Fees-Weekdays	63,645	277,500	282,000	4,500	2 %
47405	Parking Fees-Weekends	63,345	358,500	213,000	(145,500)	(41)%
47406	Parking Fees-Holidays	—	50,250	50,250	—	— %
47407	Concessions	68,167	109,300	92,550	(16,750)	(15)%
47408	Campground-Seasonal	253,200	158,400	220,000	61,600	39 %
47409	Campground-Daily	100	12,375	—	(12,375)	(100)%
47410	Campground-Monthly	—	24,375	—	(24,375)	(100)%
47411	Mooring Fees-Seasonal	16,555	18,300	18,300	—	— %
47412	Mooring Fees-Transient	5,880	8,700	8,700	—	— %
47602	Restricted Income - Other	91,840	300,000	415,000	115,000	38 %
49999	Budgeted Use of Fund Balance	\$ —	\$ 485,000	\$ 479,000	\$ (6,000)	(1)%
<b>Total Revenue</b>		<b>1,848,387</b>	<b>5,944,700</b>	<b>2,863,230</b>	<b>(3,081,470)</b>	<b>(52)%</b>
<b>Expenses</b>						
<b>Beach Operations</b>						
Compensation						
51110	Regular Salaries	\$ 400,514	\$ 484,192	\$ 517,543	\$ 33,351	7 %
51131	Differential Pay	6,785	349	6,500	6,151	1762 %
51133	Longevity	10,737	7,020	10,123	3,103	44 %
51201	Overtime-Regular	64,482	41,621	41,441	(180)	— %
51306	Vacation Payoff	954	2,024	2,024	—	— %
51331	Performance Pay - ESB	—	—	3,700	3,700	0%
<b>Total Compensation</b>		<b>483,472</b>	<b>535,206</b>	<b>581,331</b>	<b>46,125</b>	<b>9 %</b>
Benefits						
52102	Life Insurance	2,038	2,065	2,460	395	19 %
52121	Health & Med-Risk Pool-Active	21,369	16,356	25,359	9,003	55 %
52124	Dental-Risk Pool-Active	1,136	913	1,404	491	54 %
52208	Pension-MERS	18,131	13,211	14,433	1,222	9 %
52211	Pension-MERS DC Plan	1,549	1,010	1,312	302	30 %
52220	Town DC Plan	1,397	1,455	1,422	(33)	(2)%
52301	FICA	29,294	33,341	36,643	3,302	10 %

## Parks & Recreation Fund

		Revenue and Expense Detail				
		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
52302	Medicare	7,036	7,785	8,594	809	10 %
52402	457 Plan Contributions	1,735	2,340	2,476	136	6 %
52909	Retirement Health Savings Account Admin	—	248	248	—	— %
52910	Auto Allowance	870	905	941	36	4 %
<b>Total Benefits</b>		<b>84,555</b>	<b>79,629</b>	<b>95,292</b>	<b>15,663</b>	<b>20 %</b>
Operating						
53406	Services-Other Professional	300	1,500	3,500	2,000	133 %
53506	Software License Fees	15,205	34,080	15,205	(18,875)	(55)%
53701	Other Charges	638	650	600	(50)	(8)%
54201	Refuse Disposal Services	4,293	9,000	9,000	—	— %
54205	Rodent and Pest Control Services	—	500	400	(100)	(20)%
54215	Sewage Disposal	69,048	115,800	106,590	(9,210)	(8)%
54311	Maint/Rprs-Fixtures & Equipmnt	18,320	17,000	17,040	40	— %
54312	Maint/Repairs-General	31,436	14,200	14,500	300	2 %
54315	Maint/Rprs-Municipal Vehicles	4,264	8,650	5,300	(3,350)	(39)%
54321	Maint/Rprs-Electrical	3,373	3,500	3,995	495	14 %
54324	Maint/Rprs-Plumbing	1,870	6,600	5,755	(845)	(13)%
54330	Maint/Rprs-Radio Equipment	—	300	450	150	50 %
54340	Water Quality Testing	4,808	7,820	7,820	—	— %
54402	Water	4,704	12,540	12,000	(540)	(4)%
54405	Sewer Fee	12,916	6,200	12,000	5,800	94 %
54410	Mobile Data Access-Broadband	697	720	756	36	5 %
54601	Rental-Land and Buildings	42,273	43,117	34,815	(8,302)	(19)%
54602	Rental-Equipment and Vehicles	19,268	16,555	18,035	1,480	9 %
54902	Alarm and Fire Safety Services	2,588	725	1,335	610	84 %
54905	Vehicle Registration/Inspection	154	220	175	(45)	(20)%
55401	Advertising Costs	842	100	900	800	800 %
55501	Printing	7,590	7,590	7,590	—	— %
55804	Travel & Meetings-Municipal	136	174	175	1	1 %
56101	General Supplies & Materials	27,910	16,600	16,600	—	— %
56102	Gen Office Supplies/Materials	686	480	480	—	— %
56112	Uniform/Wearing Apparel Supplies	5,481	4,675	5,100	425	9 %
56115	Medical Supplies	—	400	600	200	50 %
56119	Preparation & Winterization	43,452	26,775	29,275	2,500	9 %
56130	Small Equip Purch-General	826	10,895	7,365	(3,530)	(32)%
56132	Small Equip Purch-Radio/Comm	—	710	835	125	18 %
56133	Small Equip Purch-Computer Equip	—	1,000	200	(800)	(80)%
56202	Gasoline	427	2,250	2,250	—	— %
56203	Diesel Fuel	528	763	840	77	10 %
56204	Propane	165	2,900	2,900	—	— %

# Parks & Recreation Fund

## Revenue and Expense Detail

		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
56215	Electricity	4,123	5,145	5,145	—	— %
56217	Plumbing and Heating Supplies	—	100	2,920	2,820	2820 %
56218	Electrical Supplies	—	150	150	—	— %
56219	Custodial Supplies	2,363	8,800	5,840	(2,960)	(34)%
56222	Traffic Signs	8,714	7,900	7,900	—	— %
58905	Cash Over/Short	(207)	—	—	—	— %
58914	Special Events	325	31,500	38,350	6,850	22 %
<b>Total Operating</b>		<b>339,515</b>	<b>428,584</b>	<b>404,686</b>	<b>(23,898)</b>	<b>(6)%</b>
<b>Total Beach Operations</b>		<b>907,542</b>	<b>1,043,419</b>	<b>1,081,309</b>	<b>37,890</b>	<b>4 %</b>
<b>Lifeguards</b>						
Compensation						
51110	Regular Salaries	330,372	326,032	341,094	15,062	5 %
<b>Total Compensation</b>		<b>330,372</b>	<b>326,032</b>	<b>341,094</b>	<b>15,062</b>	<b>5 %</b>
Benefits						
52301	FICA	20,483	20,214	21,148	934	5 %
52302	Medicare	4,790	4,727	4,933	206	4 %
<b>Total Benefits</b>		<b>25,273</b>	<b>24,941</b>	<b>26,081</b>	<b>1,140</b>	<b>5 %</b>
Operating						
53301	Prof Dvlpmnt & Training Svcs	—	—	5,000	5,000	— %
54330	Maint/Rprs-Radio Equipment	—	710	1,040	330	46 %
55501	Printing	—	200	360	160	80 %
56101	General Supplies & Materials	—	3,515	3,505	(10)	— %
56112	Uniform/Wearing Apparel Supplies	20,280	11,925	17,925	6,000	50 %
56115	Medical Supplies	—	2,345	2,395	50	2 %
56130	Small Equip Purch-General	2,062	3,224	2,998	(226)	(7)%
56132	Small Equip Purch-Radio/Comm	—	600	600	—	— %
58102	Other Dues and Fees	—	300	270	(30)	(10)%
<b>Total Operating</b>		<b>22,342</b>	<b>22,819</b>	<b>34,093</b>	<b>11,274</b>	<b>49 %</b>
<b>Total Lifeguards</b>		<b>377,987</b>	<b>373,792</b>	<b>401,268</b>	<b>27,476</b>	<b>7 %</b>
<b>Security (Public Safety's Responsibility)</b>						
Compensation						
51110	Regular Salaries	—	37,066	37,066	—	— %
51201	Overtime-Regular	85,790	67,023	64,746	(2,277)	(3)%
<b>Total Compensation</b>		<b>85,790</b>	<b>104,089</b>	<b>101,812</b>	<b>(2,277)</b>	<b>(2)%</b>
Benefits						
52301	FICA	5,319	6,453	6,312	(141)	(2)%
52302	Medicare	1,244	1,509	1,476	(33)	(2)%
<b>Total Benefits</b>		<b>6,563</b>	<b>7,962</b>	<b>7,788</b>	<b>(174)</b>	<b>(2)%</b>
<b>Total Security</b>		<b>92,353</b>	<b>112,051</b>	<b>109,600</b>	<b>(2,451)</b>	<b>(2)%</b>
<b>Total Beach Operations</b>		<b>1,377,882</b>	<b>1,529,262</b>	<b>1,592,177</b>	<b>62,915</b>	<b>4 %</b>

# Parks & Recreation Fund

## Revenue and Expense Detail

		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Beach Capital Improvements</b>						
57301	Vehicles	83	—	—	—	— %
<b>Total Beach Capital Improvements</b>		<b>83</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>— %</b>
<b>Total Beach Operations &amp; Capital Improvements</b>		<b>1,377,965</b>	<b>1,529,262</b>	<b>1,592,177</b>	<b>62,915</b>	<b>4 %</b>
<b>Harbor Master (Public Safety's Responsibility)</b>						
Compensation						
51110	Regular Salaries	8,492	21,504	21,907	403	2 %
<b>Total Compensation</b>		<b>8,492</b>	<b>21,504</b>	<b>21,907</b>	<b>403</b>	<b>2 %</b>
Benefits						
52301	FICA	553	1,333	1,358	25	2 %
52302	Medicare	129	312	318	6	2 %
<b>Total Benefits</b>		<b>682</b>	<b>1,645</b>	<b>1,676</b>	<b>31</b>	<b>2 %</b>
Operating						
53303	Conferences/Workshops	—	100	100	—	— %
53506	Software License Fees	—	—	1,188	1,188	— %
54311	Maint/Rprs-Fixtures & Equipmnt	1,400	2,500	2,500	—	— %
54315	Maint/Rprs-Municipal Vehicles	1,855	5,000	5,000	—	— %
55501	Printing	620	—	—	—	— %
56101	General Supplies & Materials	1,519	2,400	2,400	—	— %
56112	Uniform/Wearing Apparel Supplies	—	400	400	—	— %
56115	Medical Supplies	—	200	200	—	— %
56119	Preparation & Winterization	4,149	4,500	4,500	—	— %
56202	Gasoline	70	500	500	—	— %
<b>Total Operating</b>		<b>9,613</b>	<b>15,600</b>	<b>16,788</b>	<b>1,188</b>	<b>8 %</b>
<b>Total Harbor Master</b>		<b>18,787</b>	<b>38,749</b>	<b>40,371</b>	<b>1,622</b>	<b>4 %</b>
<b>Total Harbormaster</b>		<b>18,787</b>	<b>38,749</b>	<b>40,371</b>	<b>1,622</b>	<b>4 %</b>
<b>Parks &amp; Grounds</b>						
Compensation						
51110	Regular Salaries	9,131	63,700	63,700	—	— %
<b>Total Compensation</b>		<b>9,131</b>	<b>63,700</b>	<b>63,700</b>	<b>—</b>	<b>— %</b>
Benefits						
52301	FICA	566	3,950	3,950	—	— %
52302	Medicare	132	924	924	—	— %
52920	Employee Health & Safety	—	350	370	20	6 %
<b>Total Benefits</b>		<b>698</b>	<b>5,224</b>	<b>5,244</b>	<b>20</b>	<b>— %</b>
Operating						
53406	Services-Other Professional	—	6,900	73,500	66,600	965 %
54215	Sewage Disposal	7,005	9,885	10,379	494	5 %

## Parks & Recreation Fund

### Revenue and Expense Detail

		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
54311	Maint/Rprs-Fixtures & Equipmnt	852	6,400	20,375	13,975	218 %
54312	Maint/Repairs-General	24,449	15,300	56,200	40,900	267 %
54315	Maint/Rprs-Municipal Vehicles	9,367	5,530	6,700	1,170	21 %
54321	Maint/Rprs-Electrical	744	1,100	1,100	—	— %
54324	Maint/Rprs-Plumbing	2,940	3,730	3,500	(230)	(6)%
54340	Water Quality Testing	—	17,150	17,150	—	— %
54402	Water	112	1,772	1,500	(272)	(15)%
54403	Telephone	520	516	420	(96)	(19)%
54405	Sewer Fee	282	290	290	—	— %
54601	Rental-Land and Buildings	3	3	3	—	— %
54602	Rental-Equipment and Vehicles	1,680	1,500	1,500	—	— %
54608	Rental-Uniform	350	420	416	(4)	(1)%
54905	Vehicle Registration/Inspection	—	40	84	44	110 %
55804	Travel & Meetings-Municipal	—	120	—	(120)	(100)%
56101	General Supplies & Materials	11,958	23,300	22,945	(355)	(2)%
56102	Gen Office Supplies/Materials	—	80	—	(80)	(100)%
56112	Uniform/Wearing Apparel Supplies	384	300	300	—	— %
56119	Preparation & Winterization	2,964	4,250	4,250	—	— %
56130	Small Equip Purch-General	550	1,200	1,095	(105)	(9)%
56131	Small Equip Purch-Furn&Fixtures	—	6,530	6,550	20	— %
56202	Gasoline	1,154	4,680	4,680	—	— %
56203	Diesel Fuel	910	3,120	3,432	312	10 %
56215	Electricity	2,970	4,200	4,200	—	— %
56216	Lumber and Hardware	—	—	1,200	1,200	— %
56222	Traffic Signs	4,633	6,920	2,570	(4,350)	(63)%
58102	Other Dues and Fees	567	482	520	38	8 %
<b>Total Operating</b>		<b>74,393</b>	<b>125,718</b>	<b>244,859</b>	<b>119,141</b>	<b>95 %</b>
<b>Total Parks &amp; Grounds</b>		<b>84,222</b>	<b>194,642</b>	<b>313,803</b>	<b>119,161</b>	<b>61 %</b>
Parks & Grounds Capital Improvements						
57305	Equipment	—	25,000	205,000	180,000	720 %
<b>Total Parks &amp; Grounds Capital Improvements</b>		<b>—</b>	<b>25,000</b>	<b>205,000</b>	<b>180,000</b>	<b>720 %</b>
<b>Total Parks &amp; Grounds and Capital Improvements</b>		<b>84,222</b>	<b>219,642</b>	<b>518,803</b>	<b>299,161</b>	<b>136 %</b>
<b>Campground</b>						
Compensation						
51110	Regular Salaries	10,129	10,719	10,483	(236)	(2)%
<b>Total Compensation</b>		<b>10,129</b>	<b>10,719</b>	<b>10,483</b>	<b>(236)</b>	<b>(2)%</b>
Benefits						
52301	FICA	628	665	650	(15)	(2)%
52302	Medicare	147	155	152	(3)	(2)%
<b>Total Benefits</b>		<b>775</b>	<b>820</b>	<b>802</b>	<b>(18)</b>	<b>(2)%</b>

## Parks & Recreation Fund

		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Operating</b>						
54201	Refuse Disposal Services	2,906	2,650	6,500	3,850	145 %
54312	Maint/Repairs-General	1,795	7,500	3,500	(4,000)	(53)%
54321	Maint/Rprs-Electrical	234	1,600	1,100	(500)	(31)%
54324	Maint/Rprs-Plumbing	388	800	1,675	875	109 %
54403	Telephone	722	516	516	—	— %
54407	Internet Connectivity	—	715	—	(715)	(100)%
54602	Rental-Equipment and Vehicles	—	925	—	(925)	(100)%
54902	Alarm and Fire Safety Services	—	55	55	—	— %
55401	Advertising Costs	—	500	55	(445)	(89)%
56101	General Supplies & Materials	1,361	1,500	1,550	50	3 %
56102	Gen Office Supplies/Materials	—	125	125	—	— %
56112	Uniform/Wearing Apparel Supplies	—	185	185	—	— %
56115	Medical Supplies	—	215	210	(5)	(2)%
56119	Preparation & Winterization	5,281	2,370	3,875	1,505	64 %
56130	Small Equip Purch-General	—	9,710	9,432	(278)	(3)%
56204	Propane	432	1,150	1,200	50	4 %
56215	Electricity	11,945	15,800	15,800	—	— %
56219	Custodial Supplies	52	400	325	(75)	(19)%
<b>Total Operating</b>		<b>25,116</b>	<b>46,716</b>	<b>46,103</b>	<b>(613)</b>	<b>(1)%</b>
<b>Total Campground</b>		<b>36,020</b>	<b>58,255</b>	<b>57,388</b>	<b>(867)</b>	<b>(1)%</b>
<b>Total Campground</b>		<b>36,020</b>	<b>58,255</b>	<b>57,388</b>	<b>(867)</b>	<b>(1)%</b>
<b>Non-Specific</b>						
Benefits						
52710	Workers Compensation Insurance	30,310	31,787	35,845	4,058	13 %
<b>Total Benefits</b>		<b>30,310</b>	<b>31,787</b>	<b>35,845</b>	<b>4,058</b>	<b>13 %</b>
Operating						
53401	Services-Auditing/Actuarial	810	850	810	(40)	(5)%
55201	Insurance-Property & Liability	67,347	71,355	76,818	5,463	8 %
55215	Insurance Deductible Expense	2,500	—	—	—	— %
58906	Net Contingency	—	300,000	427,842	127,842	43 %
58920	Local Non-profit Agency Support	65,000	94,250	111,000	16,750	18 %
<b>Total Operating</b>		<b>135,657</b>	<b>466,455</b>	<b>616,470</b>	<b>150,015</b>	<b>32 %</b>
<b>Total Non-Specific</b>		<b>165,967</b>	<b>498,242</b>	<b>652,315</b>	<b>154,073</b>	<b>31 %</b>
<b>Grants</b>						
57102	Land Improvements	—	3,600,000	—	(3,600,000)	(100)%
<b>Total Grants</b>		<b>785</b>	<b>3,600,000</b>	<b>—</b>	<b>(3,600,000)</b>	<b>(100)%</b>
<b>Total Parks &amp; Recreation Fund Expenses</b>		<b>\$1,683,746</b>	<b>\$ 5,944,150</b>	<b>\$ 2,861,054</b>	<b>\$(3,083,096)</b>	<b>(52)%</b>



## Parks & Recreation Fund

### Revenue and Expense Detail

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Total Revenue</b>	\$1,848,387	\$ 5,944,700	\$ 2,863,230	\$(3,081,470)	(52)%
<b>Total Expenses</b>	1,684,320	5,944,700	2,863,230	(3,081,470)	(52)%
<b>Net Grand Totals</b>	\$ 164,066	\$ —	\$ —	\$ —	— %

### Park & Recreation Fund Expense Summary

Compensation	\$ 927,385	\$ 1,061,250	\$ 1,120,327	\$ 59,077	6 %
Benefits	148,857	152,008	172,728	20,720	14 %
Operating	607,210	1,106,442	1,365,175	258,733	23 %
<b>Subtotal Parks &amp; Recreation Expenses</b>	<b>\$1,683,452</b>	<b>\$ 2,319,700</b>	<b>\$ 2,658,230</b>	<b>\$ 338,530</b>	15 %
Capital Improvements	\$ 83	\$ 25,000	\$ 205,000	\$ 180,000	720 %
Grants	785	3,600,000	—	(3,600,000)	(100)%
<b>Total Park &amp; Recreation Fund Expense Summary</b>	<b>\$1,684,320</b>	<b>\$ 5,944,700</b>	<b>\$ 2,863,230</b>	<b>\$(3,081,470)</b>	(52)%

# Sewer Fund

## Revenue and Expense Summary

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Revenue</b>					
Sewer Maintenance/Construction	\$ 6,296,859	\$ 6,120,122	\$ 6,169,939	\$ 49,817	1 %
Penalties	12,368	15,250	13,250	(2,000)	(13)%
Investment Income	3,071	10,000	4,500	(5,500)	(55)%
Restricted Grants-in-Aid Direct from Federal Govt.	44,500	44,500	44,500	—	— %
Funds Transfer In	15,632	14,602	14,602	—	— %
Loan Proceeds	—	1,759,000	—	(1,759,000)	(100)%
Permits	2,515	3,120	3,120	—	— %
Budget Only Accounts	—	423,000	190,000	(233,000)	(55)%
Revenue Totals	<u>\$ 6,374,945</u>	<u>\$ 8,389,594</u>	<u>\$ 6,439,911</u>	<u>\$ (1,949,683)</u>	<u>(23)%</u>
<b>Expenses</b>					
Compensation	\$ 445,455	\$ 494,682	\$ 573,909	\$ 79,227	16 %
Benefits	\$ 196,047	\$ 204,736	\$ 245,360	\$ 40,624	20 %
Subtotal Personnel	<u>\$ 641,502</u>	<u>\$ 699,418</u>	<u>\$ 819,269</u>	<u>\$ 119,851</u>	<u>17 %</u>
<b>Operations</b>					
Employee Training & Development	\$ —	\$ 2,000	\$ 2,000	\$ —	— %
Other Professional Services	17,965	38,250	50,460	12,210	32 %
Technical Services	179,518	184,468	187,753	3,285	2 %
Cleaning & Disposal	1,344,297	1,723,268	1,695,706	(27,562)	(2)%
Repairs & Maintenance Services	1,373,647	1,421,272	1,432,434	11,162	1 %
Utility Services	15,513	19,181	19,635	454	2 %
Rentals	1,398	4,050	4,678	628	16 %
Other Property Services Purchased	24,774	32,697	33,938	1,241	4 %
Insurance-Other than Employee Benefits	69,814	82,755	88,250	5,495	7 %
Printing & Binding	—	250	250	—	— %
Travel & Training	56	600	600	—	— %
General Supplies	8,251	47,575	49,275	1,700	4 %
Energy & Transportation	180,514	215,940	217,460	1,520	1 %
Dues & Fees	356	560	500	(60)	(11)%
Judgements	208,273	100,000	—	(100,000)	(100)%
Debt-Related Expenses	1,353,232	1,344,799	1,295,596	(49,203)	(4)%
Net Contingency	120,011	555,511	379,107	(176,404)	(32)%
Subtotal Operating	<u>\$ 4,897,619</u>	<u>\$ 5,773,176</u>	<u>\$ 5,457,642</u>	<u>\$ (315,534)</u>	<u>(5)%</u>
<b>Capital/Remediation</b>					
Buildings	—	65,000	—	\$ (65,000)	(100)%
Vehicles & Equipment	—	93,000	163,000	\$ 70,000	75 %
Infrastructure/Remediation	159,560	1,759,000	—	—	— %
Subtotal Capital/Remediation	<u>\$ 159,560</u>	<u>\$ 1,917,000</u>	<u>\$ 163,000</u>	<u>\$ (1,754,000)</u>	<u>(91)%</u>
Expense Totals	<u>\$ 5,698,681</u>	<u>\$ 8,389,594</u>	<u>\$ 6,439,911</u>	<u>\$ (1,949,683)</u>	<u>(23)%</u>
Net Grand Totals:	<u>\$ 676,264</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

# Sewer Fund

## Revenue and Expense Detail

		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Revenue</b>						
41161	Sewer Maintenance-Current	\$ 5,808,768	\$ 5,761,235	\$ 5,876,460	\$ 115,225	2 %
41162	Sewer Maintenance-Delinquent	98,183	75,000	77,000	2,000	3 %
41163	Sewer Construction	57,958	39,807	36,315	(3,492)	(9)%
41164	Sewer Inflow & Infiltration	161,896	64,562	—	(64,562)	(100)%
41165	Newport Billing Charge	170,054	179,518	180,164	646	— %
41171	Penalties	12,368	15,250	13,250	(2,000)	(13)%
41510	Earnings On Investments	3,071	10,000	4,500	(5,500)	(55)%
44301	Grants-Federal Restricted	44,500	44,500	44,500	—	— %
45229	Appropriation from Impact Fee Fd	15,632	14,602	14,602	—	— %
45401	Proceeds from Loans	—	1,759,000	—	(1,759,000)	(100)%
47204	Admin Fee-Permitting	115	120	120	—	— %
47206	Permits-Other	2,400	3,000	3,000	—	— %
49999	Budgeted Use of Fund Balance	—	423,000	190,000	(233,000)	(55)%
<b>Total Revenue</b>		<b>\$ 6,374,945</b>	<b>\$ 8,389,594</b>	<b>\$ 6,439,911</b>	<b>\$ (1,949,683)</b>	<b>(23)%</b>
<b>Expenses</b>						
<b>Sewer Maintenance Operations</b>						
Compensation						
51110	Regular Salaries	\$ 371,958	\$ 418,841	\$ 495,905	\$ 77,064	18 %
51131	Differential Pay	10,450	271	629	358	132 %
51133	Longevity	17,727	15,091	12,875	(2,216)	(15)%
51201	Overtime-Regular	34,425	42,077	45,359	3,282	8 %
51225	Overtime - Town Detail	7,411	16,750	17,590	840	5 %
51306	Vacation Payoff	1,056	1,652	1,551	(101)	(6)%
<b>Total Compensation</b>		<b>443,029</b>	<b>494,682</b>	<b>573,909</b>	<b>79,227</b>	<b>16 %</b>
Benefits						
52102	Life Insurance	2,489	1,894	2,704	810	43 %
52112	Uniform Allowance	—	—	1,395	1,395	— %
52121	Health & Med-Risk Pool-Active	98,281	102,355	131,771	29,416	29 %
52124	Dental-Risk Pool-Active	5,308	4,685	5,908	1,223	26 %
52204	Pension-Private-Active	10,548	11,529	—	(11,529)	(100)%
52208	Pension-MERS	22,114	17,611	19,165	1,554	9 %
52211	Pension-MERS DC Plan	2,022	1,752	1,947	195	11 %
52220	Town DC Plan	10,303	11,218	19,176	7,958	71 %
52301	FICA	22,417	28,979	35,287	6,308	22 %
52302	Medicare	6,071	6,776	7,130	354	5 %
52402	457 Plan Contributions	1,349	1,820	1,890	70	4 %
52710	Workers Compensation Insurance	14,469	14,420	17,290	2,870	20 %
52909	Retirement Health Savings Account	—	193	193	—	— %
52910	Auto Allowance	677	704	704	—	— %
52920	Employee Health & Safety	—	620	620	—	— %

## Sewer Fund

		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
52923	Meal Allowance	—	180	180	—	— %
<b>Total Benefits</b>		<b>196,047</b>	<b>204,736</b>	<b>245,360</b>	<b>40,624</b>	<b>20 %</b>
Operating						
53301	Prof Dvlpmnt & Training Svcs	—	2,000	2,000	—	— %
53401	Services-Auditing/Actuarial	3,660	3,850	3,660	(190)	(5)%
53402	Services-Legal	885	900	2,300	1,400	156 %
53406	Services-Other Professional	2,500	25,000	30,000	5,000	20 %
53501	Data Processing Services	179,518	183,108	185,565	2,457	1 %
53506	Software License Fees	—	1,360	2,188	828	61 %
54201	Refuse Disposal Services	—	—	2,000	2,000	— %
54215	Sewage Disposal	1,344,297	1,723,268	1,693,706	(29,562)	(2)%
54311	Maint/Rprs-Fixtures & Equipmnt	68,026	93,500	93,500	—	— %
54312	Maint/Repairs-General	7,103	16,000	26,000	10,000	63 %
54315	Maint/Rprs-Municipal Vehicles	56,837	9,000	9,000	—	— %
54340	Water Quality Testing	—	1,000	1,000	—	— %
54341	Maint/Rprs-Sewer Line	14,979	75,000	75,000	—	— %
54343	Maint/Rprs-Sewer Line-Newport	1,226,702	1,226,772	1,227,934	1,162	— %
54402	Water	13,115	16,025	16,356	331	2 %
54403	Telephone	829	732	732	—	— %
54406	Wireless Communications	751	1,560	1,640	80	5 %
54407	Internet Connectivity	818	864	907	43	5 %
54602	Rental-Equipment and Vehicles	—	1,500	2,000	500	33 %
54608	Rental-Uniform	1,398	2,550	2,678	128	5 %
54902	Alarm and Fire Safety Services	24,599	32,522	33,738	1,216	4 %
54905	Vehicle Registration/Inspection	174	175	200	25	14 %
55201	Insurance-Property & Liability	69,512	72,675	78,170	5,495	8 %
55210	Insurance-Fiduciary Liability	75	80	80	—	— %
55215	Insurance Deductible Expense	(1,144)	10,000	10,000	—	— %
55501	Printing	—	250	250	—	— %
55804	Travel & Meetings-Municipal	56	600	600	—	— %
56101	General Supplies & Materials	2,788	9,000	9,000	—	— %
56102	Gen Office Supplies/Materials	—	500	500	—	— %
56112	Uniform/Wearing Apparel Supplies	1,563	1,200	1,900	700	58 %
56115	Medical Supplies	—	375	375	—	— %
56118	Chemicals	—	1,000	2,500	1,500	150 %
56130	Small Equip Purch-General	3,901	35,000	35,000	—	— %
56131	Small Equip Purch-Furn&Fixtures	—	500	—	(500)	(100)%
56201	Natural Gas	4,310	5,200	5,460	260	5 %
56202	Gasoline	8,822	3,640	9,500	5,860	161 %
56203	Diesel Fuel	8,803	13,600	9,000	(4,600)	(34)%
56215	Electricity	158,579	193,200	193,200	—	— %
56219	Custodial Supplies	—	300	300	—	— %

## Sewer Fund

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
58104 Professional License Fees	356	560	500	(60)	(11)%
58906 Net Contingency	—	435,500	259,096	(176,404)	(41)%
58910 Water Pollution Control-Newport	120,011	120,011	120,011	—	— %
<b>Total Operating</b>	<b>3,323,821</b>	<b>4,319,877</b>	<b>4,147,546</b>	<b>(172,331)</b>	<b>(4)%</b>
<b>Total Sewer Maintenance Operations</b>	<b>3,962,898</b>	<b>5,019,295</b>	<b>4,966,815</b>	<b>(52,480)</b>	<b>(1)%</b>
<b>Debt Service</b>					
53406 Services-Other Professional	10,920	8,500	14,500	6,000	71 %
58311 Bond Principal Payment	479,817	481,439	425,000	(56,439)	(12)%
58313 Special Rev Bond Principal Pymnt	698,500	698,500	697,500	(1,000)	— %
58322 Bond Interest Payment	43,897	41,676	32,927	(8,749)	(21)%
58323 Special Rev Bond Interest Pymnt	86,518	78,684	95,669	16,985	22 %
<b>Total Debt Service</b>	<b>1,319,652</b>	<b>1,308,799</b>	<b>1,265,596</b>	<b>(43,203)</b>	<b>(3)%</b>
<b>Grants</b>					
58313 Special Rev Bond Principal Pymnt	44,500	44,500	44,500	—	— %
<b>Total Grants</b>	<b>44,500</b>	<b>44,500</b>	<b>44,500</b>	<b>—</b>	<b>— %</b>
<b>Capital Improvements</b>					
57301 Vehicles	—	—	70,000	70,000	— %
57202 Building Improvements	—	65,000	—	(65,000)	(100)%
57305 Equipment	—	93,000	93,000	—	— %
57402 Sewer Systems	159,560	1,759,000	—	(1,759,000)	(100)%
58210 Environmental Remediation	208,273	100,000	—	(100,000)	(100)%
<b>Total Capital Improvements</b>	<b>367,833</b>	<b>2,017,000</b>	<b>163,000</b>	<b>(1,854,000)</b>	<b>(92)%</b>
<b>Total Sewer Fund Expenses</b>	<b>5,694,883</b>	<b>8,389,594</b>	<b>6,439,911</b>	<b>(1,949,683)</b>	<b>(23)%</b>
<b>Total Revenue</b>	<b>\$ 6,374,945</b>	<b>\$ 8,389,594</b>	<b>\$ 6,439,911</b>	<b>\$ (1,949,683)</b>	<b>(23)%</b>
<b>Total Expenses</b>	<b>5,694,883</b>	<b>8,389,594</b>	<b>6,439,911</b>	<b>(1,949,683)</b>	<b>(23)%</b>
<b>Net Grand Totals</b>	<b>680,062</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>— %</b>
<b>Sewer Fund Expense Summary</b>					
Compensation	\$ 443,029	\$ 494,682	\$ 573,909	\$ 79,227	16 %
Benefits	196,047	204,736	245,360	40,624	20 %
Operating	3,323,821	4,319,877	4,147,546	(172,331)	(4)%
<b>Subtotal Sewer Fund Expense Summary</b>	<b>3,962,898</b>	<b>5,019,295</b>	<b>4,966,815</b>	<b>(52,480)</b>	<b>(1)%</b>
Debt Service	\$ 1,319,652	\$ 1,308,799	\$ 1,265,596	\$ (43,203)	(3)%
Grant	44,500	44,500	44,500	—	— %
Capital Improvements	367,833	2,017,000	163,000	(1,854,000)	(92)%
<b>Total Sewer Fund Expense Summary</b>	<b>\$ 5,694,883</b>	<b>\$ 8,389,594</b>	<b>\$ 6,439,911</b>	<b>\$ (1,949,683)</b>	<b>(23)%</b>

# Refuse & Recycling Fund

## Revenue and Expense Summary

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Revenues</b>					
Investment Income	\$ 1,576	\$ 1,800	\$ 1,500	\$ (300)	(17)%
Other Revenue from Local Sources	9,339	8,450	8,670	220	3 %
Permits	638,596	628,400	637,300	8,900	1 %
User & Program Fees	501,134	446,400	455,200	8,800	2 %
Budgeted Use of Fund Balance	—	—	67,065	67,065	— %
Revenue Totals	<u>1,150,644</u>	<u>1,085,050</u>	<u>1,169,735</u>	<u>84,685</u>	<u>8 %</u>
<b>Expenses</b>					
<b>Personnel</b>					
Compensation	47,455	49,898	51,473	1,575	3 %
Benefits	11,457	13,179	12,023	(1,156)	(9)%
Subtotal Personnel	<u>58,912</u>	<u>63,077</u>	<u>63,496</u>	<u>419</u>	<u>1 %</u>
<b>Operating</b>					
Other Professional Services	430	25,430	430	(25,000)	(98)%
Other Services Purchased	2,136	2,300	2,573	273	12 %
Cleaning & Disposal	884,836	907,177	934,057	26,880	3 %
Repairs & Maintenance Services	4,274	1,800	1,680	(120)	(7)%
Utility Services	353	780	764	(16)	(2)%
Insurance-Other than Employee Benefits	2,945	3,065	3,290	225	7 %
Software License Fees	13,251	2,367	2,367	—	— %
Advertising	1,180	1,200	1,680	480	40 %
Printing & Binding	5,767	7,730	8,700	970	13 %
Travel & Training	143	80	80	—	— %
General Supplies	89,987	69,650	89,375	19,725	28 %
Energy & Transportation	82	344	344	—	— %
Dues & Fees	—	50	50	—	— %
Subtotal Operating	<u>1,005,384</u>	<u>1,021,973</u>	<u>1,045,390</u>	<u>23,417</u>	<u>2 %</u>
Net Contingency - Reserves	—	—	60,849	60,849	— %
Expense Totals	<u>1,064,296</u>	<u>1,085,050</u>	<u>1,169,735</u>	<u>84,685</u>	<u>8 %</u>
Net Grand Totals	<u>\$ 86,348</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

# Refuse & Recycling Fund

## Revenue and Expense Detail

		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Revenue</b>						
41510	Earnings On Investments	\$ 1,576	\$ 1,800	\$ 1,500	\$ (300)	(17)%
41902	Metal Recycling Proceeds	\$ 17	\$ —	\$ —	\$ —	— %
41903	Recycling Rebate Program	9,224	8,300	8,520	220	3 %
41990	Miscellaneous	98	150	150	—	— %
47207	Permits-Refuse Disposal	630,381	622,400	630,000	7,600	1 %
47208	Permits-Bulky Waste	8,215	6,000	7,300	1,300	22 %
47440	Sales-Totes/Containers	45	400	400	—	— %
47441	Sales-PAYT Bags	501,089	446,000	454,800	8,800	2 %
49999	Budgeted Use of Fund Balance	—	—	67,065	67,065	— %
<b>Total Revenue</b>		<b>\$ 1,150,644</b>	<b>\$ 1,085,050</b>	<b>\$ 1,169,735</b>	<b>\$ 84,685</b>	<b>8 %</b>
<b>Expenses</b>						
<b>Refuse &amp; Recycling Operations</b>						
Compensation						
51110	Regular Salaries	\$ 38,466	\$ 39,726	\$ 40,574	\$ 848	2 %
51131	Differential Pay	88	39	49	10	26 %
51133	Longevity	2,152	2,119	2,390	271	13 %
51201	Overtime-Regular	6,643	7,377	8,350	973	13 %
51306	Vacation Payoff	106	637	110	(527)	(83)%
Total Compensation		47,455	49,898	51,473	1,575	3 %
Benefits						
52102	Life Insurance	515	1,362	570	(792)	(58)%
52121	Health & Med-Risk Pool-Active	1,678	1,817	1,945	128	7 %
52124	Dental-Risk Pool-Active	87	101	101	—	— %
52208	Pension-MERS	4,275	4,250	4,010	(240)	(6)%
52211	Pension-MERS DC Plan	346	331	347	16	5 %
52220	Town DC Plan	149	162	158	(4)	(2)%
52301	FICA	2,675	3,138	2,859	(279)	(9)%
52302	Medicare	638	735	675	(60)	(8)%
52402	457 Plan Contributions	193	260	275	15	6 %
52909	Retirement Health Savings Account Admin	—	28	28	—	— %
52910	Auto Allowance	97	101	105	4	4 %
52923	Meal Allowance	113	210	120	(90)	(43)%
Total Benefits		10,765	12,495	11,193	(1,302)	(10)%
Operating						
53401	Services-Auditing/Actuarial	430	430	430	—	— %
53406	Services-Other Professional	—	25,000	—	(25,000)	(100)%
53506	Software License Fees	13,251	2,367	2,367	—	— %
54201	Refuse Disposal Services	19,645	18,500	21,445	2,945	16 %

# Refuse & Recycling Fund

## Revenue and Expense Detail

		2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
54211	Compost Disposal	146,522	164,525	167,760	3,235	2 %
54312	Maint/Repairs-General	—	—	150	150	— %
54315	Maint/Rprs-Municipal Vehicles	4,274	1,800	1,530	(270)	(15)%
54403	Telephone	104	264	264	—	— %
54406	Wireless Communications	250	516	500	(16)	(3)%
55401	Advertising Costs	1,180	1,200	1,680	480	40 %
55501	Printing	—	1,380	2,200	820	59 %
55804	Travel & Meetings-Municipal	143	80	80	—	— %
56101	General Supplies & Materials	913	400	375	(25)	(6)%
56102	Gen Office Supplies/Materials	—	50	50	—	— %
56112	Uniform/Wearing Apparel Supplies	—	200	200	—	— %
56202	Gasoline	82	344	—	(344)	(100)%
56203	Diesel Fuel	—	—	344	344	— %
58101	Professional Organization Fees	—	50	50	—	— %
<b>Total Operating</b>		<b>186,794</b>	<b>217,106</b>	<b>199,425</b>	<b>(17,681)</b>	<b>(8)%</b>
<b>Total Refuse &amp; Recycling Operations</b>		<b>245,014</b>	<b>279,499</b>	<b>262,091</b>	<b>(17,408)</b>	<b>(6)%</b>
<b>Pay-As-You-Throw (PAYT)</b>						
Operating						
53705	Shipping and Postage	2,129	2,300	2,573	273	12 %
54201	Refuse Disposal Services	432,749	431,076	451,776	20,700	5 %
54210	Recycling Services	285,920	293,076	293,076	—	— %
55501	Printing	5,767	6,350	6,500	150	2 %
56101	General Supplies & Materials	1,537	—	—	—	— %
56110	PAYT Program Bags	69,808	69,000	69,000	—	— %
56111	PAYT Program Totes	17,728	—	19,750	19,750	— %
<b>Total Operating</b>		<b>815,638</b>	<b>801,802</b>	<b>842,675</b>	<b>40,873</b>	<b>5 %</b>
<b>Total Pay-As-You-Throw (PAYT)</b>		<b>815,638</b>	<b>801,802</b>	<b>842,675</b>	<b>40,873</b>	<b>5 %</b>
<b>Non-Specific</b>						
Benefits						
52710	Workers Compensation Insurance	692	684	830	146	21 %
52935	Compensated Absences Expense	—	—	—	—	— %
<b>Total Benefits</b>		<b>692</b>	<b>684</b>	<b>830</b>	<b>146</b>	<b>21 %</b>
Operating						
55201	Insurance-Property & Liability	2,945	3,065	3,290	225	7 %
58906	Net Contingency	—	—	60,849	60,849	— %
<b>Total Operating</b>		<b>2,945</b>	<b>3,065</b>	<b>64,139</b>	<b>61,074</b>	<b>1993 %</b>
<b>Total Non-Specific</b>		<b>3,637</b>	<b>3,749</b>	<b>64,969</b>	<b>61,220</b>	<b>1633 %</b>
<b>Total Refuse &amp; Recycling Fund Expenses</b>		<b>\$ 1,064,289</b>	<b>\$ 1,085,050</b>	<b>\$ 1,169,735</b>	<b>\$ 84,685</b>	<b>8 %</b>
Total Revenue		\$ 1,150,644	\$ 1,085,050	\$ 1,169,735	\$ 84,685	8 %



# Refuse & Recycling Fund

---

## Revenue and Expense Detail

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
Total Expenses	1,064,289	1,085,050	1,169,735	84,685	8 %
<b>Net Grand Totals</b>	<b>\$ 86,355</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>— %</b>

### Refuse & Recycling Fund Expense Summary

Compensation	\$ 47,455	\$ 49,898	\$ 51,473	\$ 1,575	3 %
Benefits	10,765	12,495	11,193	(1,302)	(10)%
Operating	1,006,068	1,022,657	1,107,069	84,412	8 %
<b>Total Refuse &amp; Recycling Fund Expense Summary</b>	<b>\$ 1,064,287</b>	<b>\$ 1,085,050</b>	<b>\$ 1,169,735</b>	<b>\$ 84,685</b>	<b>8 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Executive Management</b>					
Compensation					
51110 Regular Salaries	\$ 175,187	\$ 178,056	\$ 189,671	\$ 11,615	7 %
51131 Differential Pay	2,906	3,215	3,593	378	12 %
51133 Longevity	12,236	12,265	13,262	997	8 %
51306 Vacation Payoff	895	904	904	—	0 %
<b>Total Compensation</b>	<b>191,223</b>	<b>194,440</b>	<b>207,430</b>	<b>12,990</b>	<b>7 %</b>
Benefits					
52102 Life Insurance	2,553	2,476	2,708	232	9 %
52105 Disability Insurance	1,754	1,754	1,754	—	0 %
52121 Health & Med-Risk Pool-Active	13,887	14,720	15,296	576	4 %
52124 Dental-Risk Pool-Active	670	767	826	59	8 %
52208 Pension-MERS	23,388	22,553	23,227	674	3 %
52211 Pension-MERS DC Plan	2,588	2,549	2,748	199	8 %
52301 FICA	10,249	12,496	12,571	75	1 %
52302 Medicare	3,043	2,923	3,481	558	19 %
52402 457 Plan Contributions	16,000	21,580	22,410	830	4 %
52909 Retirement Health Savings Account Admin	2,750	2,283	2,283	—	0 %
52910 Auto Allowance	8,026	8,347	8,347	—	0 %
52920 Employee Health & Safety	—	150	150	—	0 %
<b>Total Benefits</b>	<b>84,908</b>	<b>92,598</b>	<b>95,801</b>	<b>3,203</b>	<b>3 %</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	2,598	2,925	3,100	175	6 %
53303 Conferences/Workshops	—	500	500	—	0 %
53406 Services-Other Professional	61,075	4,500	4,500	—	0 %
53701 Other Charges	220	—	—	—	0 %
53705 Shipping and Postage	19	100	100	—	0 %
54403 Telephone	813	900	900	—	0 %
55501 Printing	61	250	250	—	0 %
55804 Travel & Meetings-Municipal	236	3,600	2,400	(1,200)	(33)%
56101 General Supplies & Materials	13	—	—	—	0 %
56102 Gen Office Supplies/Materials	581	1,200	1,200	—	0 %
56112 Uniform/Wearing Apparel Supplies	—	250	250	—	0 %
56130 Small Equip Purch-General	—	100	100	—	— %
56131 Small Equip Purch-Furn&Fixtures	—	500	500	—	0 %
56403 Reference Books	—	200	200	—	0 %
56404 Subscriptions and Periodicals	495	455	500	45	10 %
58101 Professional Organization Fees	4,020	2,210	2,430	220	10 %
58104 Professional License Fees	385	—	—	—	0 %
58901 Other Miscellaneous Expenses	—	1,500	1,500	—	0 %
<b>Total Operating</b>	<b>70,516</b>	<b>19,190</b>	<b>18,430</b>	<b>(760)</b>	<b>-4 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Total Executive Management</b>	<b>\$ 346,647</b>	<b>\$ 306,228</b>	<b>\$ 321,661</b>	<b>\$ 15,433</b>	<b>5 %</b>
<b>Public Information Services</b>					
Compensation					
51110 Regular Salaries	36,938	47,783	57,004	9,221	19 %
51306 Vacation Payoff	—	937	—	(937)	(100)%
<b>Total Compensation</b>	<b>36,938</b>	<b>48,720</b>	<b>57,004</b>	<b>8,284</b>	<b>17 %</b>
Benefits					
52102 Life Insurance	530	702	795	93	13 %
52121 Health & Med-Risk Pool-Active	9,871	14,346	14,497	151	1 %
52124 Dental-Risk Pool-Active	487	767	826	59	8 %
52220 Town DC Plan	2,212	2,923	3,437	514	18 %
52301 FICA	2,099	3,035	3,542	507	17 %
52302 Medicare	491	710	828	118	17 %
<b>Total Benefits</b>	<b>15,690</b>	<b>22,483</b>	<b>23,925</b>	<b>1,442</b>	<b>6 %</b>
Operating					
53506 Software License Fees	519	2,484	1,200	(1,284)	(52)%
53705 Shipping and Postage	—	14,000	14,400	400	3 %
55501 Printing	22,454	22,350	23,450	1,100	5 %
55804 Travel & Meetings-Municipal	248	300	380	80	27 %
56102 Gen Office Supplies/Materials	31	120	200	80	67 %
56112 Uniform/Wearing Apparel Supplies	—	500	250	(250)	(50)%
56130 Small Equip Purch-General	—	2,000	4,000	2,000	100 %
<b>Total Operating</b>	<b>23,453</b>	<b>41,754</b>	<b>43,880</b>	<b>2,126</b>	<b>5 %</b>
<b>Total Public Information Services</b>	<b>\$ 76,081</b>	<b>\$ 112,957</b>	<b>\$ 124,809</b>	<b>\$ 11,852</b>	<b>10 %</b>
<b>Town Administrator's Department Summary</b>					
Compensation	\$ 228,162	\$ 243,160	\$ 264,434	21,274	
Benefits	100,598	115,081	119,726	4,645	4 %
Operating	93,968	60,944	62,310	1,366	2 %
<b>Total Town Administrator's Department Expenditures</b>	<b>\$ 422,728</b>	<b>\$ 419,185</b>	<b>\$ 446,470</b>	<b>\$ 27,285</b>	<b>7 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Finance and Accounting</b>					
Compensation					
51110 Regular Salaries	\$ 315,983	\$ 314,328	\$ 377,404	\$ 63,076	20 %
51133 Longevity	17,938	14,271	16,323	2,052	14 %
51201 Overtime-Regular	1,030	2,383	2,479	96	4 %
51306 Vacation Payoff	2,904	2,614	3,830	1,216	47 %
<b>Total Compensation</b>	<b>337,855</b>	<b>333,596</b>	<b>400,036</b>	<b>66,440</b>	<b>20 %</b>
Benefits					
52102 Life Insurance	4,460	4,387	4,901	514	12 %
52121 Health & Med-Risk Pool-Active	59,587	64,651	63,520	(1,131)	(2)%
52124 Dental-Risk Pool-Active	3,016	3,429	3,384	(45)	(1)%
52208 Pension-MERS	27,057	26,011	29,182	3,171	12 %
52211 Pension-MERS DC Plan	1,976	1,554	2,676	1,122	72 %
52220 Town DC Plan	6,843	7,044	7,938	894	13 %
52301 FICA	18,585	21,049	24,413	3,364	16 %
52302 Medicare	4,638	4,923	5,710	787	16 %
<b>Total Benefits</b>	<b>126,162</b>	<b>133,048</b>	<b>141,724</b>	<b>8,676</b>	<b>7 %</b>
Operating					
53102 Temporary Clerical Support	—	—	—	—	0 %
53301 Prof Dvlpmnt & Training Svcs	964	6,025	6,025	—	0 %
53705 Shipping and Postage	31	400	400	—	0 %
54311 Maint/Rprs-Fixtures & Equipmnt	—	150	150	—	0 %
54403 Telephone	507	528	528	—	0 %
55401 Advertising Costs	—	—	—	—	0 %
55501 Printing	7,429	6,670	7,550	880	13 %
55804 Travel & Meetings-Municipal	139	500	500	—	0 %
56101 General Supplies & Materials	—	200	200	—	0 %
56102 Gen Office Supplies/Materials	555	1,500	1,500	—	0 %
56130 Small Equip Purch-General	—	300	300	—	0 %
56131 Small Equip Purch-Furn&Fixtures	—	350	350	—	0 %
56403 Reference Books	—	250	250	—	0 %
58101 Professional Organization Fees	2,610	2,340	2,180	(160)	(7)%
58102 Other Dues and Fees	587	519	465	(54)	(10)%
58104 Professional License Fees	385	—	400	400	0 %
58905 Cash Over/Short	(2)	—	—	—	0 %
<b>Total Operating</b>	<b>13,206</b>	<b>19,732</b>	<b>20,798</b>	<b>1,066</b>	<b>5 %</b>
<b>Total Finance and Accounting Expenditures</b>	<b>477,224</b>	<b>486,376</b>	<b>562,558</b>	<b>76,182</b>	<b>16 %</b>

**Department: 21100**

**Finance & Human Resources**

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Purchasing</b>					
Operating					
55401 Advertising Costs	4,113	5,250	5,500	250	5 %
58101 Professional Organization Fees	40	40	40	—	0 %
<b>Total Operating</b>	<b>4,153</b>	<b>5,290</b>	<b>5,540</b>	<b>250</b>	<b>5 %</b>
<b>Total Purchasing Expenditures</b>	<b>4,153</b>	<b>5,290</b>	<b>5,540</b>	<b>250</b>	<b>5 %</b>
<b>Human Resources</b>					
Compensation					
51110 Regular Salaries	54,939	55,579	63,286	7,707	14 %
51131 Differential Pay	—	—	1,500	1,500	0 %
<b>Total Compensation</b>	<b>54,939</b>	<b>55,579</b>	<b>64,786</b>	<b>9,207</b>	<b>17 %</b>
Benefits					
52102 Life Insurance	824	803	903	100	12 %
52121 Health & Med-Risk Pool-Active	—	—	6,915	6,915	0 %
52124 Dental-Risk Pool-Active	—	—	340	340	0 %
52220 Town DC Plan	3,296	3,335	3,797	462	14 %
52301 FICA	3,367	3,464	3,924	460	13 %
52302 Medicare	787	810	918	108	13 %
52902 Employee Assistance Programs	—	3,600	—	(3,600)	(100)%
52920 Employee Health & Safety	3,772	100	3,700	3,600	3,600 %
52922 Employee Recognition Expenses	6,557	6,200	7,050	850	14 %
<b>Total Benefits</b>	<b>18,603</b>	<b>18,312</b>	<b>27,547</b>	<b>9,235</b>	<b>50 %</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	—	2,850	3,200	350	12 %
53406 Services-Other Professional	15,950	—	—	—	0 %
53705 Shipping and Postage	350	300	300	—	0 %
54403 Telephone	309	276	276	—	0 %
55401 Advertising Costs	7,179	1,500	—	(1,500)	(100)%
55501 Printing	—	—	165	165	0 %
56102 Gen Office Supplies/Materials	303	300	300	—	0 %
56131 Small Equip Purch-Furn&Fixtures	—	500	500	—	0 %
58101 Professional Organization Fees	219	585	585	—	0 %
58102 Other Dues and Fees	1,305	1,200	1,285	85	7 %
<b>Total Operating</b>	<b>25,614</b>	<b>7,511</b>	<b>6,611</b>	<b>(900)</b>	<b>(12)%</b>
<b>Total Human Resources</b>	<b>99,156</b>	<b>81,402</b>	<b>98,944</b>	<b>17,542</b>	<b>22 %</b>
<b>Total Finance Department Expenditures</b>	<b>\$ 580,533</b>	<b>\$ 573,068</b>	<b>\$ 667,042</b>	<b>\$ 93,974</b>	<b>16 %</b>
<b>Finance Department Summary</b>					
Compensation	\$ 392,794	\$ 389,175	\$ 464,822	\$ 75,647	19 %
Benefits	144,766	151,360	169,271	17,911	12 %
Operating	42,973	32,533	32,949	416	1 %
<b>Total Finance Department Expenditures</b>	<b>\$ 580,533</b>	<b>\$ 573,068</b>	<b>\$ 667,042</b>	<b>\$ 93,974</b>	<b>16 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Property Assessment</b>					
Compensation					
51110 Regular Salaries	\$ 161,679	\$ 181,446	\$ 212,591	\$ 31,145	17 %
51133 Longevity	9,010	8,252	9,100	848	10 %
51201 Overtime-Regular	262	1,594	1,746	152	10 %
51306 Vacation Payoff	999	3,489	2,744	(745)	(21)%
<b>Total Compensation</b>	<b>171,950</b>	<b>194,781</b>	<b>226,181</b>	<b>31,400</b>	<b>16 %</b>
Benefits					
52102 Life Insurance	2,436	2,721	3,242	521	19 %
52121 Health & Med-Risk Pool-Active	28,514	41,163	32,863	(8,300)	(20)%
52124 Dental-Risk Pool-Active	1,451	2,167	2,670	503	23 %
52208 Pension-MERS	26,172	17,784	16,722	(1,062)	(6)%
52211 Pension-MERS DC Plan	1,947	1,398	1,463	65	5 %
52220 Town DC Plan	237	2,706	2,734	28	1 %
52301 FICA	10,174	12,212	13,721	1,509	12 %
52302 Medicare	2,379	2,857	2,892	35	1 %
<b>Total Benefits</b>	<b>73,311</b>	<b>83,008</b>	<b>76,307</b>	<b>(6,701)</b>	<b>(8)%</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	—	1,400	1,400	—	0 %
53303 Conferences/Workshops	—	600	600	—	0 %
53502 Other Technical Services	—	12,000	6,000	(6,000)	(50)%
53705 Shipping and Postage	7,891	8,500	10,000	1,500	18 %
54311 Maint/Rprs-Fixtures & Equipmnt	—	600	600	—	0 %
54315 Maint/Rprs-Municipal Vehicles	—	1,000	1,000	—	0 %
54403 Telephone	914	924	924	—	0 %
54905 Vehicle Registration/Inspection	7	—	7	7	0 %
55401 Advertising Costs	—	200	200	—	0 %
55501 Printing	1,451	1,000	2,500	1,500	150 %
55804 Travel & Meetings-Municipal	—	300	300	—	0 %
56102 Gen Office Supplies/Materials	942	1,150	1,200	50	4 %
56130 Small Equip Purch-General	—	200	200	—	0 %
56131 Small Equip Purch-Furn&Fixtures	—	500	500	—	0 %
56202 Gasoline	—	700	700	—	0 %
56403 Reference Books	1,064	1,000	3,000	2,000	200 %
56404 Subscriptions and Periodicals	238	750	750	—	0 %
58101 Professional Organization Fees	—	150	150	—	0 %
58102 Other Dues and Fees	25	160	80	(80)	(50)%
<b>Total Operating</b>	<b>12,531</b>	<b>31,134</b>	<b>30,111</b>	<b>(1,023)</b>	<b>(3)%</b>
<b>Total Property Assessment</b>	<b>257,792</b>	<b>308,923</b>	<b>332,599</b>	<b>23,676</b>	<b>8 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Tax Collections</b>					
Operating					
53406 Services-Other Professional	4,000	11,000	11,000	—	0 %
53705 Shipping and Postage	—	1,300	1,300	—	0 %
55401 Advertising Costs	—	1,850	1,850	—	0 %
56102 Gen Office Supplies/Materials	—	150	150	—	0 %
<b>Total Operating</b>	<b>4,000</b>	<b>14,300</b>	<b>14,300</b>	<b>—</b>	<b>0 %</b>
<b>Total Tax Collections</b>	<b>4,000</b>	<b>14,300</b>	<b>14,300</b>	<b>—</b>	<b>0 %</b>
<b>Delinquent Tax Collections</b>					
Operating					
53406 Services-Other Professional	1,152	4,200	4,200	—	0 %
53705 Shipping and Postage	—	1,000	1,000	—	0 %
56102 Gen Office Supplies/Materials	—	50	50	—	0 %
<b>Total Operating</b>	<b>1,152</b>	<b>5,250</b>	<b>5,250</b>	<b>—</b>	<b>0 %</b>
<b>Total Delinquent Tax Collections</b>	<b>1,152</b>	<b>5,250</b>	<b>5,250</b>	<b>—</b>	<b>0 %</b>
<b>Property Revaluation</b>					
Operating					
53502 Other Technical Services	78,134	—	—	—	0 %
<b>Total Operating</b>	<b>78,134</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Total Property Revaluation</b>	<b>78,134</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Total Tax Assessment &amp; Collections Expenditures</b>	<b>\$ 341,077</b>	<b>\$ 328,473</b>	<b>\$ 352,149</b>	<b>\$ 23,676</b>	<b>7 %</b>
<b>Tax Assessment &amp; Collections Department Summary</b>					
Compensation	\$ 171,949	\$ 194,781	\$ 226,181	\$ 31,400	16 %
Benefits	73,310	83,008	76,307	(6,701)	(8)%
Operating	17,683	50,684	49,661	(1,023)	(2)%
<b>Subtotal Tax Assessment &amp; Collections</b>	<b>\$ 262,942</b>	<b>\$ 328,473</b>	<b>\$ 352,149</b>	<b>\$ 23,676</b>	<b>7 %</b>
Property Revaluation	\$ 78,134	\$ —	\$ —	\$ —	0 %
<b>Total Tax Assessment &amp; Collections Department</b>	<b>\$ 341,076</b>	<b>\$ 328,473</b>	<b>\$ 352,149</b>	<b>\$ 23,676</b>	<b>7 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Town Clerk's Department</b>					
<b>Town Clerk Operations</b>					
Compensation					
51110 Regular Salaries	\$ 257,932	\$ 261,649	\$ 294,423	\$ 32,774	13 %
51133 Longevity	16,723	16,891	17,387	496	3 %
51201 Overtime-Regular	2,835	2,964	3,132	168	6 %
51306 Vacation Payoff	3,185	5,031	4,080	(951)	(19)%
<b>Total Compensation</b>	<b>280,675</b>	<b>286,535</b>	<b>319,022</b>	<b>32,487</b>	<b>11 %</b>
Benefits					
52102 Life Insurance	3,983	3,942	4,728	786	20 %
52121 Health & Med-Risk Pool-Active	44,494	49,597	58,853	9,256	19 %
52124 Dental-Risk Pool-Active	2,377	2,780	3,293	513	18 %
52208 Pension-MERS	28,577	27,851	31,057	3,206	12 %
52211 Pension-MERS DC Plan	1,185	1,137	2,508	1,371	121 %
52220 Town DC Plan	2,601	2,745	4,159	1,414	52 %
52301 FICA	14,844	17,898	19,862	1,964	11 %
52302 Medicare	3,912	4,185	4,525	340	8 %
<b>Total Benefits</b>	<b>101,973</b>	<b>110,135</b>	<b>128,985</b>	<b>18,850</b>	<b>17 %</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	—	200	200	—	0 %
53303 Conferences/Workshops	—	900	200	(700)	(78)%
54403 Telephone	1,018	1,038	1,038	—	0 %
55401 Advertising Costs	36,253	19,200	31,500	12,300	64 %
55501 Printing	543	1,000	1,000	—	0 %
55503 Document Copying	4,385	8,000	8,000	—	0 %
55804 Travel & Meetings-Municipal	2,137	500	600	100	20 %
56102 Gen Office Supplies/Materials	2,221	3,750	3,750	—	0 %
56131 Small Equip Purch-Furn&Fixtures	—	500	500	—	0 %
56403 Reference Books	—	1,300	1,350	50	4 %
58101 Professional Organization Fees	540	750	730	(20)	(3)%
58102 Other Dues and Fees	80	160	80	(80)	(50)%
<b>Total Operating</b>	<b>47,177</b>	<b>37,298</b>	<b>48,948</b>	<b>11,650</b>	<b>31 %</b>
<b>Total Town Clerk Operations</b>	<b>429,825</b>	<b>433,968</b>	<b>496,955</b>	<b>62,987</b>	<b>15 %</b>
<b>Probate Services</b>					
Operating					
53701 Other Charges	15,525	16,044	15,900	(144)	(1)%
53702 Court Costs	—	200	200	—	0 %
55401 Advertising Costs	6,219	7,000	7,000	—	0 %
56102 Gen Office Supplies/Materials	17	500	500	—	0 %
<b>Total Operating</b>	<b>21,762</b>	<b>23,744</b>	<b>23,600</b>	<b>(144)</b>	<b>(1)%</b>
<b>Total Probate Services</b>	<b>21,762</b>	<b>23,744</b>	<b>23,600</b>	<b>(144)</b>	<b>(1)%</b>
<b>Municipal Court</b>					



	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Operating</b>					
53701 Other Charges	16,070	16,944	16,800	(144)	(1)%
53702 Court Costs	—	1,500	1,500	—	0 %
56102 Gen Office Supplies/Materials	287	400	400	—	0 %
56403 Reference Books	162	150	—	(150)	(100)%
<b>Total Operating</b>	<b>16,518</b>	<b>18,994</b>	<b>18,700</b>	<b>(294)</b>	<b>(2)%</b>
<b>Total Municipal Court</b>	<b>16,518</b>	<b>18,994</b>	<b>18,700</b>	<b>(294)</b>	<b>(2)%</b>
<b>Canvassing &amp; Elections</b>					
<b>Operating</b>					
53301 Prof Dvlpmnt & Training Svcs	—	400	400	—	0 %
53705 Shipping and Postage	3,188	3,500	10,100	6,600	189 %
55401 Advertising Costs	4,110	12,000	12,000	—	0 %
55501 Printing	1,259	1,200	2,400	1,200	100 %
55804 Travel & Meetings-Municipal	6,295	3,900	7,400	3,500	90 %
56101 General Supplies & Materials	7,923	400	400	—	0 %
<b>Total Operating</b>	<b>22,775</b>	<b>21,400</b>	<b>32,700</b>	<b>11,300</b>	<b>53 %</b>
<b>Total Canvassing &amp; Elections</b>	<b>22,775</b>	<b>21,400</b>	<b>32,700</b>	<b>11,300</b>	<b>53 %</b>
<b>Land Evidence/Records Archival</b>					
<b>Operating</b>					
53502 Other Technical Services	28,350	26,000	26,004	4	0 %
55502 Binding	—	8,000	8,000	—	0 %
<b>Total Operating</b>	<b>28,350</b>	<b>34,000</b>	<b>34,004</b>	<b>4</b>	<b>0 %</b>
<b>Total Land Evidence/Records Archival</b>	<b>28,350</b>	<b>34,000</b>	<b>34,004</b>	<b>4</b>	<b>0 %</b>
<b>Cemetery Maintenance</b>					
<b>Operating</b>					
54335 Maint/Rprs-Cemetery	9,380	2,000	2,000	—	0 %
56222 Traffic Signs	—	500	500	—	0 %
<b>Total Operating</b>	<b>9,380</b>	<b>2,500</b>	<b>2,500</b>	<b>—</b>	<b>0 %</b>
<b>Total Cemetery Maintenance</b>	<b>9,380</b>	<b>2,500</b>	<b>2,500</b>	<b>—</b>	<b>0 %</b>
<b>Total Town Clerk Services</b>	<b>\$ 528,610</b>	<b>\$ 534,606</b>	<b>\$ 608,459</b>	<b>\$ 73,853</b>	<b>14 %</b>
<b>Town Clerk's Department Summary</b>					
Compensation	\$ 280,675	\$ 286,535	\$ 319,022	\$ 32,487	11 %
Benefits	101,973	110,135	128,985	18,850	17 %
Operating	145,961	137,936	160,452	22,516	16 %
<b>Total Town Clerk's Department Expenditures</b>	<b>\$ 528,610</b>	<b>\$ 534,606</b>	<b>\$ 608,459</b>	<b>\$ 73,853</b>	<b>14 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Information Technology Operations</b>					
Compensation					
51110 Regular Salaries	\$ 145,800	\$ 151,320	\$ 170,057	\$ 18,737	12 %
51133 Longevity	9,869	9,968	10,950	982	10 %
51201 Overtime-Regular	3,259	4,589	4,280	(309)	(7)%
51306 Vacation Payoff	2,759	2,786	2,786	—	0 %
<b>Total Compensation</b>	<b>161,687</b>	<b>168,663</b>	<b>188,073</b>	<b>19,410</b>	<b>12 %</b>
Benefits					
52102 Life Insurance	1,967	1,939	1,811	(128)	(7)%
52121 Health & Med-Risk Pool-Active	26,323	28,692	28,994	302	1 %
52124 Dental-Risk Pool-Active	1,339	1,534	1,558	24	2 %
52208 Pension-MERS	18,942	18,930	19,969	1,039	5 %
52211 Pension-MERS DC Plan	1,533	1,477	1,747	270	18 %
52301 FICA	9,542	10,511	13,064	2,553	24 %
52302 Medicare	2,232	2,459	3,055	596	24 %
<b>Total Benefits</b>	<b>61,878</b>	<b>65,542</b>	<b>70,198</b>	<b>4,656</b>	<b>7 %</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	—	3,000	3,000	—	0 %
53303 Conferences/Workshops	—	3,600	2,000	(1,600)	(44)%
53406 Services-Other Professional	—	38,000	8,000	(30,000)	(79)%
53502 Other Technical Services	3,930	17,000	17,000	—	0 %
53506 Software License Fees	370,429	323,154	320,456	(2,698)	(1)%
53705 Shipping and Postage	107	—	—	—	0 %
54312 Maint/Repairs-General	14	—	—	—	0 %
54315 Maint/Rprs-Municipal Vehicles	—	2,000	2,000	—	0 %
54320 Maint/Rprs-Tech-Related Hardware	11,362	18,000	3,200	(14,800)	(82)%
54403 Telephone	22,997	23,400	15,000	(8,400)	(36)%
54406 Wireless Communications	26,197	25,840	25,870	30	0 %
54407 Internet Connectivity	8,082	8,100	8,180	80	1 %
54410 Mobile Data Access-Broadband	606	1,128	3,000	1,872	166 %
54905 Vehicle Registration/Inspection	55	—	—	—	0 %
55804 Travel & Meetings-Municipal	—	2,600	2,600	—	0 %
56102 Gen Office Supplies/Materials	215	—	—	—	0 %
56103 Copy Machine Expense	20,039	23,900	23,900	—	0 %
56130 Small Equip Purch-General	3,544	6,000	5,000	(1,000)	(17)%
56133 Small Equip Purch-Computer Equip	17,069	20,000	20,000	—	0 %
56202 Gasoline	389	1,140	1,140	—	0 %
56501 Supplies-Technology Related	1,255	1,250	2,450	1,200	96 %
58101 Professional Organization Fees	560	685	685	—	0 %
58102 Other Dues and Fees	127	200	200	—	0 %
58915 Special Projects	—	—	299,082	299,082	0 %

**Department: 24100**

**Information Technology**

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Total Operating</b>	<b>486,977</b>	<b>518,997</b>	<b>762,763</b>	<b>243,766</b>	<b>47 %</b>
<b>Total Information Technology Operations</b>	<b>710,542</b>	<b>753,202</b>	<b>1,021,034</b>	<b>267,832</b>	<b>36 %</b>
<b>Capital Improvements</b>					
57305 Equipment	—	56,000	56,000	—	0 %
57309 Technology-Related Hardware	81,349	45,000	45,000	—	0 %
<b>Total Capital Improvements</b>	<b>81,349</b>	<b>101,000</b>	<b>101,000</b>	<b>—</b>	<b>0 %</b>
<b>Total Information Technology Department Expenditures</b>	<b>\$ 791,891</b>	<b>\$ 854,202</b>	<b>\$ 1,122,034</b>	<b>\$ 267,832</b>	<b>31 %</b>
<b>Information Technology Department Summary</b>					
Compensation	\$ 161,687	\$ 168,663	\$ 188,073	\$ 19,410	12 %
Benefits	61,878	65,542	70,198	4,656	7 %
Operating	486,977	518,997	762,763	243,766	47 %
<b>Subtotal Information Technology Department Expenditures</b>	<b>\$ 710,542</b>	<b>\$ 753,202</b>	<b>\$ 1,021,034</b>	<b>\$ 267,832</b>	<b>36 %</b>
Capital Improvements	81,349	101,000	101,000	—	0 %
<b>Total Information Technology Department Expenditures</b>	<b>\$ 791,891</b>	<b>\$ 854,202</b>	<b>\$ 1,122,034</b>	<b>\$ 267,832</b>	<b>31 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Support Services Operations</b>					
<b>Town Hall</b>					
53705 Shipping and Postage	\$ 24,068	\$ 25,000	\$ 25,000	\$ —	0 %
54201 Refuse Disposal Services	3,398	3,380	3,380	—	0 %
54203 Custodial Services	47,135	25,800	26,880	1,080	4 %
54205 Rodent and Pest Control Services	900	1,400	1,400	—	0 %
54311 Maint/Rprs-Fixtures & Equipmnt	17,472	10,555	19,935	9,380	89 %
54312 Maint/Repairs-General	5,462	11,430	11,430	—	0 %
54321 Maint/Rprs-Electrical	168	1,000	1,000	—	0 %
54322 Maint/Rprs-HVAC	19,664	13,725	17,115	3,390	25 %
54324 Maint/Rprs-Plumbing	1,169	1,200	1,200	—	0 %
54402 Water	1,187	2,720	2,200	(520)	(19)%
54403 Telephone	467	432	432	—	0 %
54405 Sewer Fee	1,931	1,650	1,650	—	0 %
54902 Alarm and Fire Safety Services	30,063	7,984	11,593	3,609	45 %
55501 Printing	2,434	2,250	2,475	225	10 %
56101 General Supplies & Materials	4,942	5,450	5,450	—	0 %
56115 Medical Supplies	1,158	1,080	1,800	720	67 %
56130 Small Equip Purch-General	11,461	150	150	—	0 %
56131 Small Equip Purch-Furn&Fixtures	—	1,250	1,250	—	0 %
56201 Natural Gas	6,915	7,100	7,100	—	0 %
56203 Diesel Fuel	—	500	500	—	0 %
56215 Electricity	25,044	28,700	28,700	—	0 %
56219 Custodial Supplies	919	1,350	1,500	150	11 %
56220 Materials Snow and Ice Removal	675	2,500	2,500	—	0 %
<b>Total Town Hall</b>	<b>206,631</b>	<b>156,606</b>	<b>174,640</b>	<b>18,034</b>	<b>12 %</b>
<b>John F Kennedy School</b>					
54201 Refuse Disposal Services	3,043	3,370	3,480	110	3 %
54203 Custodial Services	15,300	9,896	11,940	2,044	21 %
54205 Rodent and Pest Control Services	1,450	1,075	1,600	525	49 %
54312 Maint/Repairs-General	22,291	8,750	8,800	50	1 %
54321 Maint/Rprs-Electrical	4,994	2,000	3,000	1,000	50 %
54322 Maint/Rprs-HVAC	4,614	11,000	5,675	(5,325)	(48)%
54324 Maint/Rprs-Plumbing	1,818	1,800	1,675	(125)	(7)%
54402 Water	1,575	1,950	1,750	(200)	(10)%
54405 Sewer Fee	3,300	1,900	1,910	10	1 %
54902 Alarm and Fire Safety Services	4,824	5,808	5,808	—	0 %
56201 Natural Gas	26,188	25,000	25,000	—	0 %
56215 Electricity	20,169	20,500	18,000	(2,500)	(12)%
56219 Custodial Supplies	205	370	595	225	61 %
56220 Materials Snow and Ice Removal	7,105	1,850	7,100	5,250	284 %

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Total John F Kennedy School</b>	<b>116,876</b>	<b>95,269</b>	<b>96,333</b>	<b>1,064</b>	<b>1 %</b>
<b>Joel Peckham School</b>					
54205 Rodent and Pest Control Services	—	300	300	—	0 %
54312 Maint/Repairs-General	13	1,000	1,000	—	0 %
54321 Maint/Rprs-Electrical	1,166	—	975	975	0 %
54324 Maint/Rprs-Plumbing	—	—	150	150	0 %
54402 Water	140	144	151	7	5 %
54405 Sewer Fee	20	20	20	—	0 %
54902 Alarm and Fire Safety Services	1,715	925	1,640	715	77 %
56201 Natural Gas	319	—	300	300	0 %
56215 Electricity	1,572	1,700	1,700	—	0 %
<b>Total Joel Peckham School</b>	<b>4,946</b>	<b>4,089</b>	<b>6,236</b>	<b>2,147</b>	<b>53 %</b>
<b>Total Support Services Operations</b>	<b>328,453</b>	<b>255,964</b>	<b>277,209</b>	<b>21,245</b>	<b>8 %</b>
<b>Total Support Services Expenditures</b>	<b>\$ 328,453</b>	<b>\$ 255,964</b>	<b>\$ 277,209</b>	<b>\$ 21,245</b>	<b>8 %</b>
<b>Support Services Summary</b>					
Total Support Services Operating	\$ 328,453	\$ 255,964	\$ 277,209	\$ 21,245	8 %
Total Support Services Capital Improvements	—	—	—	—	— %
<b>Total Support Services Expenditures</b>	<b>\$ 328,453</b>	<b>\$ 255,964</b>	<b>\$ 277,209</b>	<b>\$ 21,245</b>	<b>8 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Town Council Department</b>					
<b>Executive Management</b>					
<b>Compensation</b>					
51110 Regular Salaries	\$ 13,416	\$ 15,770	\$ 15,770	\$ —	0 %
51201 Overtime-Regular	7,799	6,014	6,484	470	8 %
<b>Total Compensation</b>	<b>21,214</b>	<b>21,784</b>	<b>22,254</b>	<b>470</b>	<b>2 %</b>
<b>Benefits</b>					
52301 FICA	1,315	1,351	1,380	29	2 %
52302 Medicare	308	316	323	7	2 %
<b>Total Benefits</b>	<b>1,623</b>	<b>1,667</b>	<b>1,703</b>	<b>36</b>	<b>2 %</b>
<b>Operating</b>					
53502 Other Technical Services	—	3,000	—	(3,000)	(100)%
53701 Other Charges	2,118	4,800	4,800	—	0 %
55501 Printing	448	1,850	1,850	—	0 %
58101 Professional Organization Fees	15,712	16,115	16,537	422	3 %
<b>Total Operating</b>	<b>18,278</b>	<b>25,765</b>	<b>23,187</b>	<b>(2,578)</b>	<b>(10)%</b>
<b>Total Executive Management</b>	<b>41,115</b>	<b>49,216</b>	<b>47,144</b>	<b>(2,072)</b>	<b>(4)%</b>
<b>Town Council Discretionary</b>					
<b>Operating</b>					
53701 Other Charges	12,078	18,700	18,700	—	0 %
56117 Honors/Awards Supplies	64	5,000	5,000	—	0 %
<b>Total Operating</b>	<b>12,142</b>	<b>23,700</b>	<b>23,700</b>	<b>—</b>	<b>0 %</b>
<b>Total Town Council Discretionary</b>	<b>12,142</b>	<b>23,700</b>	<b>23,700</b>	<b>—</b>	<b>0 %</b>
<b>Total Town Council Department</b>	<b>\$ 53,257</b>	<b>\$ 72,916</b>	<b>\$ 70,844</b>	<b>\$ (2,072)</b>	<b>(3)%</b>
<b>Town Solicitor Department</b>					
<b>Operating</b>					
53402 Services-Legal	\$ 146,436	\$ 143,665	\$ 143,665	\$ —	0 %
53409 Services-Labor/Negotiations	53,460	45,000	50,000	5,000	11 %
<b>Total Operating</b>	<b>200,013</b>	<b>188,665</b>	<b>193,665</b>	<b>5,000</b>	<b>3 %</b>
<b>Total Town Solicitor Department</b>	<b>\$ 200,013</b>	<b>\$ 188,665</b>	<b>\$ 193,665</b>	<b>\$ 5,000</b>	<b>3 %</b>
<b>Boards &amp; Committees</b>					
<b>Personnel Board</b>					
<b>Operating</b>					
53503 Testing	\$ 14,902	\$ 10,000	\$ 10,000	\$ —	0 %
55401 Advertising Costs	—	2,500	1,250	(1,250)	(50)%
55804 Travel & Meetings-Municipal	438	300	350	50	17 %
<b>Total Operating</b>	<b>15,340</b>	<b>12,800</b>	<b>11,600</b>	<b>(1,200)</b>	<b>(9)%</b>
<b>Total Personnel Board</b>	<b>15,340</b>	<b>12,800</b>	<b>11,600</b>	<b>(1,200)</b>	<b>(9)%</b>
<b>Canvassing &amp; Elections Board</b>					
<b>Compensation</b>					
51201 Overtime-Regular	7,923	—	7,532	7,532	0 %
51411 Election Officials	23,510	—	29,950	29,950	0 %

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
51412 Canvassing Authority	—	1,750	1,750	—	0 %
<b>Total Compensation</b>	<b>31,433</b>	<b>1,750</b>	<b>39,232</b>	<b>37,482</b>	<b>2,142 %</b>
<b>Benefits</b>					
52301 FICA	452	109	576	467	428 %
52302 Medicare	115	25	134	109	436 %
<b>Total Benefits</b>	<b>567</b>	<b>134</b>	<b>710</b>	<b>576</b>	<b>430 %</b>
<b>Total Canvassing &amp; Elections Board</b>	<b>32,000</b>	<b>1,884</b>	<b>39,942</b>	<b>38,058</b>	<b>2,020 %</b>
<b>Planning Board</b>					
<b>Compensation</b>					
51201 Overtime-Regular	61	5,412	3,330	(2,082)	(38)%
<b>Total Compensation</b>	<b>61</b>	<b>5,412</b>	<b>3,330</b>	<b>(2,082)</b>	<b>(38)%</b>
<b>Benefits</b>					
52301 FICA	4	336	206	(130)	(39)%
52302 Medicare	1	78	48	(30)	(38)%
<b>Total Benefits</b>	<b>5</b>	<b>414</b>	<b>254</b>	<b>(160)</b>	<b>(39)%</b>
<b>Operating</b>					
53303 Conferences/Workshops	—	2,000	2,000	—	0 %
58101 Professional Organization Fees	—	600	658	58	10 %
<b>Total Operating</b>	<b>—</b>	<b>2,600</b>	<b>2,658</b>	<b>58</b>	<b>2 %</b>
<b>Total Planning Board</b>	<b>66</b>	<b>8,426</b>	<b>6,242</b>	<b>(2,184)</b>	<b>(26)%</b>
<b>Economic Advisory Committee</b>					
<b>Operating</b>					
53303 Conferences/Workshops	—	300	300	—	0 %
55501 Printing	—	—	—	—	0 %
<b>Total Operating</b>	<b>—</b>	<b>300</b>	<b>300</b>	<b>—</b>	<b>0 %</b>
<b>Total Economic Advisory Committee</b>	<b>—</b>	<b>300</b>	<b>300</b>	<b>—</b>	<b>0 %</b>
<b>Conservation Board</b>					
<b>Compensation</b>					
51201 Overtime-Regular	—	1,190	1,110	(80)	(7)%
<b>Total Compensation</b>	<b>—</b>	<b>1,190</b>	<b>1,110</b>	<b>(80)</b>	<b>(7)%</b>
<b>Benefits</b>					
52301 FICA	—	74	69	(5)	(7)%
52302 Medicare	—	17	16	(1)	(6)%
<b>Total Benefits</b>	<b>—</b>	<b>91</b>	<b>85</b>	<b>(6)</b>	<b>(7)%</b>
<b>Total Conservation Board</b>	<b>—</b>	<b>1,281</b>	<b>1,195</b>	<b>(86)</b>	<b>(7)%</b>
<b>Zoning Board</b>					
<b>Compensation</b>					
51201 Overtime-Regular	2,097	2,078	3,180	1,102	53 %
<b>Total Compensation</b>	<b>2,097</b>	<b>2,078</b>	<b>3,180</b>	<b>1,102</b>	<b>53 %</b>
<b>Benefits</b>					
52301 FICA	130	129	197	68	53 %

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
52302 Medicare	30	30	46	16	53 %
<b>Total Benefits</b>	<b>160</b>	<b>159</b>	<b>243</b>	<b>84</b>	<b>53 %</b>
<b>Total Zoning</b>	<b>2,257</b>	<b>2,237</b>	<b>3,423</b>	<b>1,186</b>	<b>53 %</b>
<b>Total Boards &amp; Committees</b>	<b>\$ 49,663</b>	<b>\$ 26,928</b>	<b>\$ 62,702</b>	<b>\$ 35,774</b>	<b>133 %</b>
<b>Total Town Council, Town Solicitor &amp; Boards &amp; Committees</b>	<b>\$ 302,933</b>	<b>\$ 288,509</b>	<b>\$ 327,211</b>	<b>\$ 38,702</b>	<b>13 %</b>
<b>Town Council, Town Solicitor &amp; Boards and Committees Summary</b>					
Compensation	\$ 54,806	\$ 32,214	\$ 69,106	\$ 36,892	115 %
Benefits	2,355	2,465	2,995	530	22 %
Operating	245,772	253,830	255,110	1,280	1 %
<b>Total Town Council, Town Solicitor &amp; Boards and Committees Expenditures</b>	<b>\$ 302,933</b>	<b>\$ 288,509</b>	<b>\$ 327,211</b>	<b>\$ 38,702</b>	<b>13 %</b>



	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Building Department</b>					
<b>Building Operations</b>					
Compensation					
51110 Regular Salaries	\$ 86,904	\$ 186,935	\$ 199,254	\$ 12,319	7 %
51133 Longevity	—	5,446	5,339	(107)	(2)%
51201 Overtime-Regular	—	—	1,094	1,094	0 %
51306 Vacation Payoff	—	3,595	—	(3,595)	(100)%
<b>Total Compensation</b>	<b>86,904</b>	<b>195,976</b>	<b>205,687</b>	<b>9,711</b>	<b>5 %</b>
Benefits					
52102 Life Insurance	1,247	2,750	2,866	116	4 %
52121 Health & Med-Risk Pool-Active	14,596	41,163	41,597	434	1 %
52124 Dental-Risk Pool-Active	789	2,167	2,816	649	30 %
52208 Pension-MERS	2,874	11,035	—	(11,035)	(100)%
52211 Pension-MERS DC Plan	352	926	—	(926)	(100)%
52220 Town DC Plan	3,808	6,204	12,276	6,072	98 %
52301 FICA	5,222	12,261	12,834	573	5 %
52302 Medicare	1,221	2,867	3,001	134	5 %
<b>Total Benefits</b>	<b>30,110</b>	<b>79,373</b>	<b>75,390</b>	<b>(3,983)</b>	<b>(5)%</b>
Operating					
53102 Temporary Clerical Support	9,486	1,000	1,000	—	0 %
53301 Prof Dvlpmnt & Training Svcs	—	1,200	1,200	—	0 %
53303 Conferences/Workshops	—	1,045	1,045	—	0 %
53406 Services-Other Professional	28,595	29,960	37,975	8,015	27 %
53701 Other Charges	4,250	4,500	5,000	500	11 %
54315 Maint/Rprs-Municipal Vehicles	3,064	1,500	1,500	—	0 %
54403 Telephone	851	792	792	—	0 %
54406 Wireless Communications	1,246	4,512	4,738	226	5 %
54905 Vehicle Registration/Inspection	20	—	100	100	0 %
55201 Insurance-Property & Liability	1,247	1,297	1,360	63	5 %
55401 Advertising Costs	11,028	8,450	8,875	425	5 %
55501 Printing	166	205	305	100	49 %
55804 Travel & Meetings-Municipal	—	650	700	50	8 %
56102 Gen Office Supplies/Materials	290	500	1,000	500	100 %
56130 Small Equip Purch-General	—	325	325	—	0 %
56202 Gasoline	521	1,100	1,210	110	10 %
58101 Professional Organization Fees	—	200	200	—	0 %
58905 Cash Over/Short	(8)	—	—	—	0 %
<b>Total Operating</b>	<b>60,755</b>	<b>57,236</b>	<b>67,325</b>	<b>10,089</b>	<b>18 %</b>
<b>Total Building Operations</b>	<b>\$ 177,769</b>	<b>\$ 332,585</b>	<b>\$ 348,402</b>	<b>\$ 15,817</b>	<b>5 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Zoning Enforcement Operations</b>					
Compensation					
51110 Regular Salaries	\$ 21,313	\$ 85,990	\$ 66,435	\$ (19,555)	(23)%
51133 Longevity	\$ 2,763	\$ —	\$ —	\$ —	0 %
51201 Overtime-Regular	—	6,333	2,351	\$ (3,982)	(63)%
51306 Vacation Payoff	733	1,746	—	\$ (1,746)	(100)%
<b>Total Compensation</b>	<b>24,809</b>	<b>94,069</b>	<b>68,786</b>	<b>(25,283)</b>	<b>(27)%</b>
Benefits					
52102 Life Insurance	305	1,268	1,082	(186)	(15)%
52121 Health & Med-Risk Pool-Active	2,117	29,383	16,891	(12,492)	(43)%
52124 Dental-Risk Pool-Active	308	1,571	1,314	(257)	(16)%
52220 Town DC Plan	1,445	5,364	4,143	(1,221)	(23)%
52301 FICA	1,553	6,184	4,276	(1,908)	(31)%
52302 Medicare	363	1,446	1,000	(446)	(31)%
<b>Total Benefits</b>	<b>6,092</b>	<b>45,216</b>	<b>28,706</b>	<b>(16,510)</b>	<b>(37)%</b>
<b>Total Zoning Enforcement Operations</b>	<b>\$ 30,900</b>	<b>\$ 139,285</b>	<b>\$ 97,492</b>	<b>\$ (41,793)</b>	<b>(30)%</b>
<b>Total Building Department Expenditures</b>	<b>\$ 208,669</b>	<b>\$ 471,870</b>	<b>\$ 445,894</b>	<b>\$ (25,976)</b>	<b>(6)%</b>
<b>Building Department Summary</b>					
Compensation	\$ 111,712	\$ 290,045	\$ 274,473	\$ (15,572)	(5)%
Benefits	36,201	124,589	104,096	(20,493)	(16)%
Operating	60,755	57,236	67,325	10,089	18 %
<b>Total Building Department Expenditures</b>	<b>\$ 208,669</b>	<b>\$ 471,870</b>	<b>\$ 445,894</b>	<b>\$ (25,976)</b>	<b>(6)%</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Planning Department</b>					
Compensation					
51110 Regular Salaries	\$ 156,573	\$ 158,698	\$ 182,637	\$ 23,939	15 %
51133 Longevity	8,064	7,158	9,355	2,197	31 %
51201 Overtime-Regular	73	989	897	(92)	(9)%
51306 Vacation Payoff	1,880	1,899	1,975	76	N/A
<b>Total Compensation</b>	<b>166,590</b>	<b>168,744</b>	<b>194,864</b>	<b>26,120</b>	<b>15 %</b>
Benefits					
52102 Life Insurance	2,206	2,169	2,526	357	16 %
52121 Health & Med-Risk Pool-Active	31,715	34,569	34,933	364	1 %
52124 Dental-Risk Pool-Active	1,614	1,848	1,877	29	2 %
52208 Pension-MERS	13,073	12,942	16,334	3,392	26 %
52211 Pension-MERS DC Plan	1,323	1,258	1,786	528	42 %
52220 Town DC Plan	3,530	3,667	4,364	697	19 %
52301 FICA	8,596	10,592	13,587	2,995	28 %
52302 Medicare	2,255	2,477	3,177	700	28 %
<b>Total Benefits</b>	<b>64,309</b>	<b>69,522</b>	<b>78,584</b>	<b>9,062</b>	<b>13 %</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	—	750	750	—	0 %
53303 Conferences/Workshops	130	3,900	3,900	—	0 %
53406 Services-Other Professional	47,918	175,000	100,000	(75,000)	(43)%
53705 Shipping and Postage	(66)	200	200	—	0 %
54403 Telephone	414	768	768	—	0 %
55401 Advertising Costs	9,238	6,000	8,000	2,000	33 %
55501 Printing	—	500	500	—	0 %
55804 Travel & Meetings-Municipal	—	300	300	—	0 %
56102 Gen Office Supplies/Materials	31	300	300	—	0 %
56403 Reference Books	—	100	100	—	0 %
58101 Professional Organization Fees	875	1,100	1,100	—	0 %
<b>Total Operating</b>	<b>58,540</b>	<b>188,918</b>	<b>115,918</b>	<b>(73,000)</b>	<b>(39)%</b>
<b>Total Planning Department Expenditures</b>	<b>289,440</b>	<b>427,184</b>	<b>389,366</b>	<b>(37,818)</b>	<b>(9)%</b>
<b>Planning Department Summary</b>					
Compensation	\$ 166,590	\$ 168,744	\$ 194,864	\$ 26,120	15 %
Benefits	64,309	69,522	78,584	9,062	13 %
Operating	58,540	188,918	115,918	(73,000)	(39)%
Grants	\$ —	\$ —	\$ —	\$ —	N/A
<b>Total Planning Department Expenditures</b>	<b>\$ 289,440</b>	<b>\$ 427,184</b>	<b>\$ 389,366</b>	<b>\$ (37,818)</b>	<b>(9)%</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Police Operations</b>					
Compensation					
51110 Regular Salaries	\$ 2,849,727	\$ 3,025,118	\$ 3,067,562	\$ 42,444	1 %
51114 Holiday	135,412	146,305	145,176	(1,129)	(1)%
51131 Differential Pay	1,041	5,185	5,500	315	6 %
51133 Longevity	156,749	176,582	177,830	1,248	1 %
51201 Overtime-Regular	53,958	51,492	54,410	2,918	6 %
51204 Overtime-Court	23,241	23,483	22,082	(1,401)	(6)%
51206 Overtime-Minimum Staffing	301,081	267,070	410,845	143,775	54 %
51208 Overtime-Criminal Investigation	16,709	29,302	33,376	4,074	14 %
51210 Overtime-Training	93,951	124,199	172,835	48,636	39 %
51211 O/T Police US Marshal Service	18,547	16,000	16,000	—	0 %
51351 Private Detail Pay	211,310	135,000	135,000	—	0 %
51353 Private Pay Detail Unreimbursed	220	3,850	3,850	—	0 %
<b>Total Compensation</b>	<b>3,861,946</b>	<b>4,003,586</b>	<b>4,244,466</b>	<b>240,880</b>	<b>6 %</b>
Benefits					
52102 Life Insurance	1,750	1,754	1,860	106	6 %
52109 Buyback Payments-Medical	42,228	39,797	36,944	(2,853)	(7)%
52112 Uniform Allowance	50,625	56,850	55,350	(1,500)	(3)%
52121 Health & Med-Risk Pool-Active	382,851	406,223	468,253	62,030	15 %
52124 Dental-Risk Pool-Active	20,305	23,866	24,531	665	3 %
52208 Pension-MERS	293,036	314,284	287,355	(26,929)	(9)%
52301 FICA	225,544	254,190	254,077	(113)	0 %
52302 Medicare	56,648	59,471	59,421	(50)	0 %
52402 457 Plan Contributions	11,500	11,730	11,966	236	2 %
52740 Workers Compensation-Police/Fire	39,606	42,613	38,148	(4,465)	(10)%
52903 Tuition Reimbursement	42,146	40,000	40,000	—	0 %
52921 OJI Expenses	336	400	400	—	0 %
52924 Educational Incentive Pay	37,000	35,500	36,000	500	1 %
52925 Physical Agility Incentive	5,300	12,000	12,000	—	0 %
52930 New employee/Officer Expenses	16,568	5,000	20,000	15,000	300 %
<b>Total Benefits</b>	<b>1,225,443</b>	<b>1,303,678</b>	<b>1,346,305</b>	<b>42,627</b>	<b>3 %</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	10,322	20,000	20,000	—	0 %
53303 Conferences/Workshops	—	3,500	3,500	—	0 %
53506 Software License Fees	11	27,624	27,624	—	0 %
53703 Accreditation	7,044	16,000	16,000	—	0 %
53705 Shipping and Postage	2,191	3,600	3,600	—	0 %
54201 Refuse Disposal Services	5,886	5,820	5,820	—	0 %
54203 Custodial Services	63,415	37,720	48,120	10,400	28 %
54205 Rodent and Pest Control Services	160	200	200	—	0 %

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
54311 Maint/Rprs-Fixtures & Equipmnt	4,526	7,500	8,500	1,000	13 %
54312 Maint/Repairs-General	21,270	26,500	27,500	1,000	4 %
54321 Maint/Rprs-Electrical	2,663	3,000	3,000	—	0 %
54322 Maint/Rprs-HVAC	20,057	28,466	35,000	6,534	23 %
54323 Maint/Rprs-Glass	—	500	500	—	0 %
54324 Maint/Rprs-Plumbing	941	1,800	1,800	—	0 %
54330 Maint/Rprs-Radio Equipment	4,025	9,000	8,000	(1,000)	(11)%
54331 Maint/Rprs-Radar Equipment	21,443	15,000	45,000	30,000	200 %
54402 Water	1,118	1,800	1,500	(300)	(17)%
54403 Telephone	5,403	6,600	6,600	—	0 %
54405 Sewer Fee	1,514	1,545	1,545	—	0 %
54406 Wireless Communications	—	20,400	21,420	1,020	5 %
54410 Mobile Data Access-Broadband	1,573	6,240	1,500	(4,740)	(76)%
54902 Alarm and Fire Safety Services	27,473	28,536	44,910	16,374	57 %
55401 Advertising Costs	—	1,000	1,000	—	0 %
55501 Printing	1,536	3,000	3,000	—	0 %
55804 Travel & Meetings-Municipal	479	3,500	3,500	—	0 %
56101 General Supplies & Materials	3,080	5,000	5,000	—	0 %
56102 Gen Office Supplies/Materials	3,141	5,500	5,500	—	0 %
56112 Uniform/Wearing Apparel Supplies	5,124	14,946	7,000	(7,946)	(53)%
56115 Medical Supplies	1,684	2,000	2,000	—	0 %
56120 Ammunition	18,409	26,629	29,300	2,671	10 %
56121 Other Supplies - Detectives	299	4,000	4,000	—	0 %
56123 Other Costs - Investigations	27	2,000	2,000	—	0 %
56130 Small Equip Purch-General	3,868	5,000	5,000	—	0 %
56131 Small Equip Purch-Furn&Fixtures	—	1,000	2,500	1,500	150 %
56132 Small Equip Purch-Radio/Comm	718	1,000	1,000	—	0 %
56201 Natural Gas	13,070	16,200	16,200	—	0 %
56215 Electricity	60,185	71,800	71,800	—	0 %
56217 Plumbing and Heating Supplies	—	600	600	—	0 %
56218 Electrical Supplies	278	800	800	—	0 %
56219 Custodial Supplies	6,696	5,000	5,000	—	0 %
56220 Materials Snow and Ice Removal	151	2,200	2,200	—	0 %
56403 Reference Books	312	500	500	—	0 %
58101 Professional Organization Fees	1,136	1,400	1,400	—	0 %
58102 Other Dues and Fees	870	700	700	—	0 %
58104 Professional License Fees	450	1,000	1,000	—	0 %
58105 HSA fee	1,098	1,735	1,735	—	0 %
<b>Total Operating</b>	<b>323,646</b>	<b>447,861</b>	<b>504,374</b>	<b>56,513</b>	<b>13 %</b>
<b>Total Police Operations</b>	<b>5,411,035</b>	<b>5,755,125</b>	<b>6,095,145</b>	<b>340,020</b>	<b>6 %</b>

**Civilians**

Compensation

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
51110 Regular Salaries	113,755	118,526	118,526	—	0 %
51133 Longevity	4,660	4,707	4,707	—	0 %
51201 Overtime-Regular	970	1,000	1,000	—	0 %
51306 Vacation Payoff	—	1,927	1,097	(830)	(43)%
<b>Total Compensation</b>	<b>119,385</b>	<b>126,160</b>	<b>125,330</b>	<b>(830)</b>	<b>(1)%</b>
Benefits					
52102 Life Insurance	1,493	1,493	1,493	—	0 %
52121 Health & Med-Risk Pool-Active	12,856	14,013	13,359	(654)	(5)%
52124 Dental-Risk Pool-Active	590	676	616	(60)	(9)%
52208 Pension-MERS	7,554	7,547	7,059	(488)	(6)%
52220 Town DC Plan	2,565	2,640	2,590	(50)	(2)%
52301 FICA	7,273	7,870	7,770	(100)	(1)%
52302 Medicare	1,701	1,841	1,817	(24)	(1)%
<b>Total Benefits</b>	<b>34,032</b>	<b>36,080</b>	<b>34,704</b>	<b>(1,376)</b>	<b>(4)%</b>
<b>Total Civilians</b>	<b>153,417</b>	<b>162,240</b>	<b>160,034</b>	<b>(2,206)</b>	<b>(1)%</b>
<b>Animal Control</b>					
Compensation					
51110 Regular Salaries	52,540	54,344	54,344	—	0 %
51201 Overtime-Regular	299	941	941	—	0 %
<b>Total Compensation</b>	<b>52,839</b>	<b>55,285</b>	<b>55,285</b>	<b>—</b>	<b>0 %</b>
Benefits					
52102 Life Insurance	746	747	746	(1)	0 %
52112 Uniform Allowance	1,350	1,300	1,350	50	4 %
52121 Health & Med-Risk Pool-Active	6,050	6,594	6,287	(307)	(5)%
52124 Dental-Risk Pool-Active	278	318	290	(28)	(9)%
52220 Town DC Plan	3,152	3,261	3,261	—	0 %
52301 FICA	3,264	3,445	3,428	(17)	0 %
52302 Medicare	763	806	802	(4)	0 %
<b>Total Benefits</b>	<b>15,604</b>	<b>16,471</b>	<b>16,164</b>	<b>(307)</b>	<b>(2)%</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	—	500	500	—	0 %
53303 Conferences/Workshops	—	500	500	—	0 %
53701 Other Charges	68,711	71,605	73,000	1,395	2 %
<b>Total Operating</b>	<b>68,711</b>	<b>72,605</b>	<b>74,000</b>	<b>1,395</b>	<b>2 %</b>
<b>Total Animal Control</b>	<b>137,153</b>	<b>144,361</b>	<b>145,449</b>	<b>1,088</b>	<b>1 %</b>
<b>Fleet Management</b>					
Compensation					
51110 Regular Salaries	47,576	50,567	51,300	733	1 %
51201 Overtime-Regular	1,088	875	912	37	4 %
<b>Total Compensation</b>	<b>48,664</b>	<b>51,442</b>	<b>52,212</b>	<b>770</b>	<b>1 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Benefits</b>					
52102 Life Insurance	746	746	746	—	0 %
52112 Uniform Allowance	560	600	600	—	0 %
52121 Health & Med-Risk Pool-Active	6,050	6,594	6,287	(307)	(5)%
52124 Dental-Risk Pool-Active	278	318	290	(28)	(9)%
52220 Town DC Plan	2,855	3,034	3,078	44	1 %
52301 FICA	2,739	3,207	3,238	31	1 %
52302 Medicare	684	751	757	6	1 %
<b>Total Benefits</b>	<b>13,912</b>	<b>15,250</b>	<b>14,996</b>	<b>(254)</b>	<b>(2)%</b>
<b>Operating</b>					
54315 Maint/Rprs-Municipal Vehicles	72,461	60,000	75,000	15,000	25 %
54905 Vehicle Registration/Inspection	671	660	660	—	0 %
56202 Gasoline	63,473	62,400	68,640	6,240	10 %
<b>Total Operating</b>	<b>136,604</b>	<b>123,060</b>	<b>144,300</b>	<b>21,240</b>	<b>17 %</b>
<b>Total Fleet Management</b>	<b>199,180</b>	<b>189,752</b>	<b>211,508</b>	<b>21,756</b>	<b>11 %</b>
<b>Emergency Operations</b>					
Compensation					
51110 Regular Salaries	90	—	—	—	0 %
51201 Overtime-Regular	3,991	—	—	—	0 %
<b>Total Compensation</b>	<b>4,081</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Benefits					
52301 FICA	253	—	—	—	0 %
52302 Medicare	59	—	—	—	0 %
<b>Total Benefits</b>	<b>312</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Operating					
<b>Total Emergency Operations</b>	<b>4,393</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Community Service Officers (CSO)</b>					
Compensation					
51110 Regular Salaries	1,580	4,800	4,800	—	0 %
51201 Overtime-Regular	—	300	325	25	8 %
51210 Overtime-Training	7,920	14,480	14,480	—	0 %
51351 Private Detail Pay	453,694	166,000	310,770	144,770	87 %
51353 Private Pay Detail Unreimbursed	—	2,500	2,500	—	0 %
<b>Total Compensation</b>	<b>463,194</b>	<b>188,080</b>	<b>332,875</b>	<b>144,795</b>	<b>77 %</b>
Benefits					
52301 FICA	28,718	11,662	20,484	8,822	76 %
52302 Medicare	6,716	2,727	4,790	2,063	76 %
<b>Total Benefits</b>	<b>35,434</b>	<b>14,389</b>	<b>25,274</b>	<b>10,885</b>	<b>76 %</b>
Operating					
56112 Uniform/Wearing Apparel Supplies	128	1,700	1,700	—	0 %

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Total Operating</b>	<b>128</b>	<b>1,700</b>	<b>1,700</b>	<b>—</b>	<b>0 %</b>
<b>Total Community Service Officers (CSO)</b>	<b>498,757</b>	<b>204,169</b>	<b>359,849</b>	<b>155,680</b>	<b>76 %</b>
<b>K-9 Unit</b>					
51201 Overtime-Regular	4,568	4,220	4,220	—	0 %
51210 Overtime-Training	—	3,751	5,284	1,533	41 %
52301 FICA	283	494	573	79	16 %
52302 Medicare	66	116	134	18	16 %
54315 Maint/Rprs-Municipal Vehicles	39	500	500	—	0 %
55201 Insurance-Property & Liability	763	770	790	20	3 %
56101 General Supplies & Materials	1,219	3,000	3,000	—	0 %
58101 Professional Organization Fees	50	225	225	—	0 %
<b>Total K-9 Unit</b>	<b>6,989</b>	<b>13,076</b>	<b>14,726</b>	<b>1,650</b>	<b>13 %</b>
<b>Total Police Administration</b>	<b>6,410,925</b>	<b>6,468,723</b>	<b>6,986,711</b>	<b>517,988</b>	<b>8 %</b>
<b>Police-Detective/Investigation</b>					
Operating					
54320 Maint/Rprs-Tech-Related Hardware	320	3,500	3,500	—	0 %
56101 General Supplies & Materials	321	1,000	1,000	—	0 %
58102 Other Dues and Fees	1,560	14,000	14,000	—	0 %
<b>Total Operating</b>	<b>2,201</b>	<b>18,500</b>	<b>18,500</b>	<b>—</b>	<b>0 %</b>
<b>Total Police-Detective/Investigation</b>	<b>2,201</b>	<b>18,500</b>	<b>18,500</b>	<b>—</b>	<b>0 %</b>



	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Community Policing-DARE Program</b>					
Operating					
53301 Prof Dvlpmnt & Training Svcs	—	600	600	—	0 %
53303 Conferences/Workshops	—	500	500	—	0 %
55501 Printing	—	200	200	—	0 %
55804 Travel & Meetings-Municipal	—	200	200	—	0 %
56101 General Supplies & Materials	—	1,600	1,600	—	0 %
56112 Uniform/Wearing Apparel Supplies	—	200	200	—	0 %
56117 Honors/Awards Supplies	1,003	1,700	1,700	—	0 %
<b>Total Operating</b>	<b>1,003</b>	<b>5,000</b>	<b>5,000</b>	<b>—</b>	<b>0 %</b>
<b>Total DARE Program Operating</b>	<b>1,003</b>	<b>5,000</b>	<b>5,000</b>	<b>—</b>	<b>0 %</b>
<b>Capital Improvement Program</b>					
57301 Vehicles	123,446	120,993	207,117	86,124	71 %
57102 Land Improvements	—	45,868	—	(45,868)	(100)%
57305 Equipment	134,461	—	—	—	0 %
<b>Total Capital Improvement Program</b>	<b>257,907</b>	<b>166,861</b>	<b>207,117</b>	<b>40,256</b>	<b>24 %</b>
<b>Grants</b>					
<b>Blue Riptide-Speed Management-No Town Match</b>					
51201 Overtime-Regular	1,805	3,575	3,576	1	0 %
52301 FICA	112	223	222	(1)	0 %
52302 Medicare	26	52	52	—	0 %
<b>Total Blue Riptide-Speed Management</b>	<b>1,943</b>	<b>3,850</b>	<b>3,850</b>	<b>—</b>	<b>0 %</b>
<b>Blue Riptide-Impaired Driving-No Town Match</b>					
51201 Overtime-Regular	1,638	3,065	3,065	—	0 %
52301 FICA	102	190	190	—	0 %
52302 Medicare	24	45	45	—	0 %
<b>Total Blue Riptide-Impaired Driving</b>	<b>1,763</b>	<b>3,300</b>	<b>3,300</b>	<b>—</b>	<b>0 %</b>
<b>Blue Riptide-Click it or Ticket-No Town Match</b>					
51201 Overtime-Regular	3,058	5,109	5,109	—	0 %
52301 FICA	190	317	317	—	0 %
52302 Medicare	44	74	74	—	0 %
<b>Total Blue Riptide-Click it or Ticket</b>	<b>3,292</b>	<b>5,500</b>	<b>5,500</b>	<b>—</b>	<b>0 %</b>
<b>Bulletproof Vest Grant-50% Town Match</b>					
56112 Uniform/Wearing Apparel Supplies	3,846	9,947	9,947	—	0 %
<b>Total Bulletproof Vest Grant</b>	<b>3,846</b>	<b>9,947</b>	<b>9,947</b>	<b>—</b>	<b>0 %</b>
<b>Blue Riptide-Child Passenger Safety-No Town</b>					
51201 Overtime-Regular	213	1,700	1,533	(167)	(10)%
52301 FICA	13	104	95	(9)	(9)%
52302 Medicare	3	24	22	(2)	(8)%

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
53301 Prof Dvlpmnt & Training Svcs	—	—	120	120	0 %
56101 General Supplies & Materials	447	630	630	—	0 %
<b>Total Blue Riptide-Child Passenger Safety</b>	<b>677</b>	<b>2,458</b>	<b>2,400</b>	<b>(58)</b>	<b>(2)%</b>
<b>Distracted Driver</b>					
51201 Overtime-Regular	1,483	2,044	—	(2,044)	(100)%
52301 FICA	92	127	—	(127)	(100)%
52302 Medicare	22	29	—	(29)	(100)%
<b>Total Distracted Driver</b>	<b>1,596</b>	<b>2,200</b>	<b>—</b>	<b>(2,200)</b>	<b>(100)%</b>
<b>High Intensity Drug Trafficking</b>					
51201 Overtime-Regular	19,279	—	—	—	0 %
52301 FICA	1,195	—	—	—	0 %
52302 Medicare	280	—	—	—	0 %
<b>Total High Intensity Drug Trafficking</b>	<b>20,754</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Blue Riptide - Pedestrian/Bike Enforcement</b>					
51201 Overtime-Regular	—	1,022	—	(1,022)	(100)%
52301 FICA	—	63	—	(63)	(100)%
52302 Medicare	—	15	—	(15)	(100)%
<b>Total Blue Riptide - Pedestrian/Bike Enforcement</b>	<b>—</b>	<b>1,100</b>	<b>—</b>	<b>(1,100)</b>	<b>(100)%</b>
<b>Police/Public Safety - One-Time Grant</b>					
57301 Vehicles	—	5,000	—	(5,000)	(100)%
<b>Total Police/Public Safety - One-Time Grant</b>	<b>—</b>	<b>5,000</b>	<b>—</b>	<b>(5,000)</b>	<b>(100)%</b>
<b>Total Grants-Police</b>	<b>33,872</b>	<b>33,355</b>	<b>24,997</b>	<b>(8,358)</b>	<b>(25)%</b>
<b>Total Police Department Expenditures</b>	<b>\$ 6,705,909</b>	<b>\$ 6,692,439</b>	<b>\$ 7,242,325</b>	<b>\$ 549,886</b>	<b>8 %</b>
<b>Police Department Summary</b>					
Compensation	\$ 4,430,724	\$ 4,298,393	\$ 4,684,838	\$ 386,445	9 %
Benefits	1,324,737	1,385,868	1,437,443	51,575	4 %
Operating	658,668	807,962	887,930	79,968	10 %
Grants	33,872	33,355	24,997	(8,358)	(25)%
<b>Subtotal Police Department Expenditures</b>	<b>6,448,002</b>	<b>6,525,578</b>	<b>7,035,208</b>	<b>509,630</b>	<b>8 %</b>
Capital	257,907	166,861	207,117	40,256	24 %
<b>Total Police Department Expenditures</b>	<b>\$ 6,705,909</b>	<b>\$ 6,692,439</b>	<b>\$ 7,242,325</b>	<b>\$ 549,886</b>	<b>8 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Harbor Master</b>					
Compensation					
51110 Regular Salaries	\$ 8,492	\$ 21,504	\$ 21,907	\$ 403	2%
<b>Total Compensation</b>	<b>8,492</b>	<b>21,504</b>	<b>21,907</b>	<b>403</b>	<b>2%</b>
Benefits					
52301 FICA	553	1,333	1,358	25	2%
52302 Medicare	129	312	318	6	2%
<b>Total Benefits</b>	<b>682</b>	<b>1,645</b>	<b>1,676</b>	<b>31</b>	<b>2%</b>
Operating					
53303 Conferences/Workshops	—	100	100	—	0%
54311 Maint/Rprs-Fixtures & Equipmnt	1,400	2,500	2,500	—	0%
54315 Maint/Rprs-Municipal Vehicles	1,855	5,000	5,000	—	0%
56101 General Supplies & Materials	1,519	2,400	2,400	—	0%
56112 Uniform/Wearing Apparel Supplies	—	400	400	—	0%
56115 Medical Supplies	—	200	200	—	0%
56119 Preparation & Winterization	4,149	4,500	4,500	—	0%
56202 Gasoline	70	500	500	—	0%
<b>Total Operating</b>	<b>8,993</b>	<b>15,600</b>	<b>15,600</b>	<b>—</b>	<b>0%</b>
<b>Total Harbor Master</b>	<b>18,167</b>	<b>38,749</b>	<b>39,183</b>	<b>434</b>	<b>1%</b>
<b>Beach Security</b>					
Compensation					
51110 Regular Salaries	—	37,066	37,066	—	0%
51131 Differential Pay	—	—	—	—	0%
51201 Overtime-Regular	85,790	67,023	64,746	(2,277)	(3)%
<b>Total Compensation</b>	<b>85,790</b>	<b>104,089</b>	<b>101,812</b>	<b>(2,277)</b>	<b>(2)%</b>
Benefits					
52301 FICA	5,319	6,453	6,312	(141)	(2)%
52302 Medicare	1,244	1,509	1,476	(33)	(2)%
<b>Total Benefits</b>	<b>6,563</b>	<b>7,962</b>	<b>7,788</b>	<b>(174)</b>	<b>(2)%</b>
<b>Total Beach Security</b>	<b>92,353</b>	<b>112,051</b>	<b>109,600</b>	<b>(2,451)</b>	<b>(2)%</b>
<b>Total Parks &amp; Recreation Fund Expenditures</b>	<b>110,520</b>	<b>150,800</b>	<b>148,783</b>	<b>(2,017)</b>	<b>(1)%</b>
<b>Total Police, Harbor Master &amp; Beach Security Expenditures</b>	<b>\$ 6,816,429</b>	<b>\$ 6,843,239</b>	<b>\$ 7,391,108</b>	<b>\$ 547,869</b>	<b>8%</b>

**Police Department, Harbor Master & Beach Security Summary**

Compensation	\$ 4,525,006	\$ 4,423,986	\$ 4,808,557	\$ 384,571	9%
Benefits	1,331,982	1,395,475	1,446,907	51,432	4%
Operating	667,662	823,562	903,530	79,968	10%
Grants	33,872	33,355	24,997	(8,358)	(25)%
<b>Subtotal Police Department, Harbor Master &amp; Beach Security Expenditures</b>	<b>\$ 6,558,522</b>	<b>\$ 6,676,378</b>	<b>\$ 7,183,991</b>	<b>\$ 507,613</b>	<b>8%</b>
Capital	257,907	166,861	207,117	40,256	24%
<b>Total Police Department, Harbor Master &amp; Beach Security Expenditures</b>	<b>\$ 6,816,429</b>	<b>\$ 6,843,239</b>	<b>\$ 7,391,108</b>	<b>\$ 547,869</b>	<b>8%</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Fire Department</b>					
<b>Fire Operations</b>					
Compensation					
51110 Regular Salaries	\$ 1,644,631	\$ 1,880,829	\$ 1,935,896	\$ 55,067	3 %
51114 Holiday	93,612	102,451	105,480	3,029	3 %
51131 Differential Pay	53,060	7,346	13,920	6,574	89 %
51133 Longevity	60,450	60,075	83,139	23,064	38 %
51201 Overtime-Regular	77,619	32,913	32,053	(860)	(3)%
51205 Overtime-Fire & Rescue	36,358	79,521	56,620	(22,901)	(29)%
51206 Overtime-Minimum Staffing	367,204	349,800	355,041	5,241	1 %
51210 Overtime-Training	35,472	175,238	112,928	(62,310)	(36)%
51306 Vacation Payoff	—	4,873	6,574	1,701	35 %
51350 Special Service EMT	97,165	129,893	125,400	(4,493)	(3)%
51351 Private Detail Pay	1,803	9,300	13,500	4,200	45 %
51353 Private Pay Detail Unreimbursed	644	400	400	—	0 %
<b>Total Compensation</b>	<b>2,468,018</b>	<b>2,832,639</b>	<b>2,840,951</b>	<b>8,312</b>	<b>0 %</b>
Benefits					
52102 Life Insurance	10,886	10,974	12,098	1,124	10 %
52109 Buyback Payments-Medical	—	—	5,000	5,000	0 %
52112 Uniform Allowance	34,798	35,239	33,300	(1,939)	(6)%
52121 Health & Med-Risk Pool-Active	379,222	312,037	406,152	94,115	30 %
52124 Dental-Risk Pool-Active	18,548	23,147	21,649	(1,498)	(6)%
52204 Pension-Private-Active	13,367	—	—	—	0 %
52208 Pension-MERS	181,465	180,204	151,653	(28,551)	(16)%
52301 FICA	133,332	167,811	168,721	910	1 %
52302 Medicare	34,653	39,296	39,459	163	0 %
52402 457 Plan Contributions	—	9,500	11,615	2,115	22 %
52740 Workers Compensation-Police/Fire	39,854	53,975	39,464	(14,511)	(27)%
52903 Tuition Reimbursement	9,589	30,000	30,000	—	0 %
52920 Employee Health & Safety	17,311	27,550	28,390	840	3 %
52921 OJI Expenses	—	—	500	500	0 %
52925 Physical Agility Incentive	13,000	16,000	14,500	(1,500)	(9)%
52930 New employee/Officer Expenses	72,415	5,500	9,000	3,500	64 %
<b>Total Benefits</b>	<b>958,440</b>	<b>911,233</b>	<b>971,501</b>	<b>60,268</b>	<b>7 %</b>
Operating					
53102 Temporary Clerical Support	7,800	—	—	—	0 %
53301 Prof Dvlpmnt & Training Svcs	56,893	15,700	15,700	—	0 %
53303 Conferences/Workshops	325	600	600	—	0 %
53705 Shipping and Postage	362	100	100	—	0 %
54201 Refuse Disposal Services	3,487	2,298	2,535	237	10 %
54203 Custodial Services	32,025	22,600	28,080	5,480	24 %

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
54311 Maint/Rprs-Fixtures & Equipmnt	6,000	14,045	14,045	—	0 %
54312 Maint/Repairs-General	3,735	8,450	8,450	—	0 %
54321 Maint/Rprs-Electrical	1,378	2,700	2,700	—	0 %
54322 Maint/Rprs-HVAC	21,747	9,170	9,170	—	0 %
54324 Maint/Rprs-Plumbing	54	300	300	—	0 %
54330 Maint/Rprs-Radio Equipment	2,440	8,350	8,350	—	0 %
54402 Water	5,119	5,515	5,791	276	5 %
54403 Telephone	2,910	3,108	3,108	—	0 %
54405 Sewer Fee	4,848	6,130	6,135	5	0 %
54407 Internet Connectivity	631	648	660	12	2 %
54410 Mobile Data Access-Broadband	708	624	655	31	5 %
54902 Alarm and Fire Safety Services	28,166	35,940	44,475	8,535	24 %
54905 Vehicle Registration/Inspection	283	—	—	—	0 %
55501 Printing	419	300	300	—	0 %
55804 Travel & Meetings-Municipal	550	3,430	3,430	—	0 %
56101 General Supplies & Materials	6,962	5,360	5,420	60	1 %
56102 Gen Office Supplies/Materials	697	1,340	1,340	—	0 %
56112 Uniform/Wearing Apparel Supplies	34	1,050	1,050	—	0 %
56115 Medical Supplies	35,818	41,505	41,505	—	0 %
56130 Small Equip Purch-General	69,830	34,140	34,140	—	0 %
56131 Small Equip Purch-Furn&Fixtures	6,322	2,100	2,100	—	0 %
56132 Small Equip Purch-Radio/Comm	—	5,030	5,030	—	0 %
56201 Natural Gas	21,783	22,800	22,800	—	0 %
56215 Electricity	35,337	37,500	38,250	750	2 %
56219 Custodial Supplies	4,414	3,540	3,620	80	2 %
56403 Reference Books	2,337	1,980	1,980	—	0 %
58101 Professional Organization Fees	225	1,215	1,270	55	5 %
58102 Other Dues and Fees	6,750	4,000	12,000	8,000	200 %
58104 Professional License Fees	331	735	735	—	0 %
58105 HSA fee	820	1,260	1,345	85	7 %
<b>Total Operating</b>	<b>371,538</b>	<b>303,563</b>	<b>327,169</b>	<b>23,606</b>	<b>8 %</b>
<b>Total Fire Operations</b>	<b>3,797,997</b>	<b>4,047,435</b>	<b>4,139,621</b>	<b>92,186</b>	<b>2 %</b>
<b>Civilians</b>					
Compensation					
51110 Regular Salaries	218,822	233,506	267,910	34,404	15 %
51133 Longevity	3,089	3,120	3,619	499	16 %
51201 Overtime-Regular	3,053	4,404	3,649	(755)	(17)%
51205 Overtime-Fire & Rescue	1,085	938	1,765	827	88 %
51206 Overtime-Minimum Staffing	40,436	43,624	40,033	(3,591)	(8)%
51210 Overtime-Training	1,669	1,147	1,129	(18)	(2)%
51306 Vacation Payoff	—	960	960	—	0 %
<b>Total Compensation</b>	<b>268,153</b>	<b>287,699</b>	<b>319,065</b>	<b>31,366</b>	<b>11 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Benefits</b>					
52102 Life Insurance	1,956	746	2,189	1,443	193 %
52112 Uniform Allowance	2,200	2,200	2,200	—	0 %
52121 Health & Med-Risk Pool-Active	49,926	68,839	54,245	(14,594)	(21)%
52124 Dental-Risk Pool-Active	2,522	3,697	4,432	735	20 %
52208 Pension-MERS	12,688	12,990	12,707	(283)	(2)%
52211 Pension-MERS DC Plan	1,026	991	1,133	142	14 %
52220 Town DC Plan	7,195	8,122	9,486	1,364	17 %
52301 FICA	14,783	17,999	18,644	645	4 %
52302 Medicare	3,759	4,217	4,360	143	3 %
52930 New employee/Officer Expenses	11	—	—	—	0 %
<b>Total Benefits</b>	<b>96,065</b>	<b>119,801</b>	<b>109,396</b>	<b>(10,405)</b>	<b>(9)%</b>
<b>Total Civilians</b>	<b>364,217</b>	<b>407,500</b>	<b>428,461</b>	<b>20,961</b>	<b>5 %</b>
<b>Fire Prevention</b>					
Operating					
53301 Prof Dvlpmnt & Training Svcs	150	800	800	—	0 %
55501 Printing	103	60	60	—	0 %
56101 General Supplies & Materials	865	5,060	5,060	—	0 %
56130 Small Equip Purch-General	20	1,800	1,800	—	0 %
56403 Reference Books	—	2,175	2,175	—	0 %
58101 Professional Organization Fees	55	55	55	—	0 %
Total Operating	<b>1,193</b>	<b>9,950</b>	<b>9,950</b>	<b>—</b>	<b>0 %</b>
<b>Total Fire Prevention</b>	<b>1,193</b>	<b>9,950</b>	<b>9,950</b>	<b>—</b>	<b>0 %</b>
<b>Fleet Management</b>					
Operating					
54315 Maint/Rprs-Municipal Vehicles	136,715	66,350	66,350	—	0 %
54905 Vehicle Registration/Inspection	55	242	250	8	3 %
56202 Gasoline	3,989	3,994	8,991	4,997	125 %
56203 Diesel Fuel	23,389	30,680	33,748	3,068	10 %
56207 Maintenance Supplies/Parts	4,865	6,800	6,800	—	0 %
Total Operating	<b>169,013</b>	<b>108,066</b>	<b>116,139</b>	<b>8,073</b>	<b>7 %</b>
<b>Total Fleet Management</b>	<b>169,013</b>	<b>108,066</b>	<b>116,139</b>	<b>8,073</b>	<b>7 %</b>
<b>Emergency Operations</b>					
Compensation					
51110 Regular Salaries	271	—	—	—	0 %
51131 Differential Pay	856	—	—	—	0 %
51201 Overtime-Regular	49,495	—	—	—	0 %
<b>Total Compensation</b>	<b>50,622</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Benefits					
52301 FICA	3,138	—	—	—	0 %

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
52302 Medicare	734	—	—	—	0 %
<b>Total Benefits</b>	<b>3,872</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Operating					
54203 Custodial Services	—	—	—	—	0 %
55804 Travel & Meetings-Municipal	2,518	—	—	—	0 %
56101 General Supplies & Materials	144	—	—	—	0 %
56112 Uniform/Wearing Apparel Supplies	—	—	—	—	0 %
56115 Medical Supplies	11,833	—	—	—	0 %
56130 Small Equip Purch-General	2,320	—	—	—	0 %
<b>Total Operating</b>	<b>16,815</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Total Emergency Operations</b>	<b>71,309</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Capital Improvements					
57202 Building Improvements	—	38,000	—	(38,000)	(100)%
57301 Vehicles	—	1,271,000	145,000	(1,126,000)	(89)%
57305 Equipment	—	15,559	—	(15,559)	(100)%
<b>Total Capital Improvements</b>	<b>—</b>	<b>1,324,559</b>	<b>145,000</b>	<b>(1,179,559)</b>	<b>(89)%</b>
Grants					
Homeland Security					
51201 Overtime-Regular	234	34,077	—	(34,077)	(100)%
52301 FICA	14	2,288	—	(2,288)	(100)%
52302 Medicare	3	535	—	(535)	(100)%
53301 Prof Dvlpmnt & Training Svcs	—	10,000	—	(10,000)	(100)%
54315 Maint/Rprs-Municipal Vehicles	—	500	—	(500)	(100)%
56101 General Supplies & Materials	—	1,300	—	(1,300)	(100)%
56130 Small Equip Purch-General	—	1,300	—	(1,300)	(100)%
<b>Total Homeland Security</b>	<b>251</b>	<b>50,000</b>	<b>—</b>	<b>(50,000)</b>	<b>(100)%</b>
MEDS Point of Dispensing Grant					
51110 Regular Salaries	1,271	—	—	—	0 %
51201 Overtime-Regular	122	—	—	—	0 %
52301 FICA	86	—	—	—	0 %
52302 Medicare	20	—	—	—	0 %
<b>Total MEDS Point of Dispensing Grant</b>	<b>1,500</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Emerg Mgmt Preparedness-(EMPG)					
56215 Electricity	3,511	4,000	4,000	—	0 %
<b>Total Emerg Mgmt Preparedness-(EMPG)</b>	<b>3,511</b>	<b>4,000</b>	<b>4,000</b>	<b>—</b>	<b>0 %</b>
SAFER					
51110 Regular Salaries	69,955	364,844	356,632	(8,212)	(2)%
51114 Holiday	1,286	21,049	20,576	(473)	(2)%
51350 Special Service EMT	—	28,000	27,600	(400)	(1)%

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
52102 Life Insurance	531	2,832	2,832	—	0 %
52112 Uniform Allowance	—	8,800	8,800	—	0 %
52121 Health & Med-Risk Pool-Active	9,060	52,896	85,603	32,707	62 %
52124 Dental-Risk Pool-Active	649	5,854	4,736	(1,118)	(19)%
52208 Pension-MERS	7,110	36,135	37,648	1,513	4 %
52301 FICA	4,270	26,455	25,345	(1,110)	(4)%
52302 Medicare	999	6,187	5,927	(260)	(4)%
52925 Physical Agility Incentive	—	3,000	4,000	1,000	33 %
<b>Total SAFER</b>	<b>93,860</b>	<b>556,052</b>	<b>579,699</b>	<b>23,647</b>	<b>4 %</b>
<b>Total Grants</b>	<b>99,122</b>	<b>610,052</b>	<b>583,699</b>	<b>(26,353)</b>	<b>(4)%</b>
<b>Total Fire Department Expenditures</b>	<b>\$ 4,502,851</b>	<b>\$ 6,507,562</b>	<b>\$ 5,422,870</b>	<b>\$(1,084,692)</b>	<b>(17)%</b>
<b>Fire Department Summary</b>					
Compensation	\$ 2,786,793	\$ 3,120,338	\$ 3,160,016	\$ 39,678	1 %
Benefits	1,058,377	1,031,034	1,080,897	49,863	5 %
Operating	558,560	421,579	453,258	31,679	8 %
Grants	99,122	610,052	583,699	(26,353)	(4)%
<b>Subtotal Fire Department Expenditures</b>	<b>\$ 4,502,851</b>	<b>\$ 5,183,003</b>	<b>\$ 5,277,870</b>	<b>\$ 94,867</b>	<b>2 %</b>
Capital Improvements	—	1,324,559	145,000	(1,179,559)	(89)%
<b>Total Fire Department Expenditures</b>	<b>\$ 4,502,851</b>	<b>\$ 6,507,562</b>	<b>\$ 5,422,870</b>	<b>\$(1,084,692)</b>	<b>(17)%</b>



	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Public Works Department</b>					
<b>Public Works Operations</b>					
Compensation					
51110 Regular Salaries	\$ 538,127	\$ 619,414	\$ 748,441	\$ 129,027	21 %
51133 Longevity	23,181	21,709	21,653	(56)	0 %
51201 Overtime-Regular	14,337	41,141	31,714	(9,427)	(23)%
51210 Overtime-Training	6,774	—	2,200	2,200	0 %
51225 Overtime - Town Detail	32,397	9,500	40,000	30,500	321 %
51351 Private Detail Pay	511	1,943	2,017	74	4 %
51353 Private Pay Detail Unreimbursed	—	405	405	—	0 %
<b>Total Compensation</b>	<b>615,327</b>	<b>694,112</b>	<b>846,430</b>	<b>152,318</b>	<b>22 %</b>
Benefits					
52102 Life Insurance	322	640	515	(125)	(20)%
52109 Buyback Payments-Medical	3,500	3,500	3,500	—	0 %
52121 Health & Med-Risk Pool-Active	105,718	129,537	158,689	29,152	23 %
52124 Dental-Risk Pool-Active	5,969	7,816	9,194	1,378	18 %
52204 Pension-Private-Active	19,926	18,635	21,855	3,220	17 %
52208 Pension-MERS	32,719	30,427	23,380	(7,047)	(23)%
52211 Pension-MERS DC Plan	3,036	2,801	2,420	(381)	(14)%
52220 Town DC Plan	9,932	16,123	23,499	7,376	46 %
52301 FICA	26,229	45,203	52,692	7,489	17 %
52302 Medicare	8,651	10,572	12,323	1,751	17 %
52920 Employee Health & Safety	402	370	325	(45)	(12)%
52923 Meal Allowance	(53)	—	—	—	0 %
<b>Total Benefits</b>	<b>216,567</b>	<b>265,624</b>	<b>308,392</b>	<b>42,768</b>	<b>16 %</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	3,675	1,200	3,200	2,000	167 %
53406 Services-Other Professional	—	3,500	13,000	9,500	271 %
53705 Shipping and Postage	—	150	150	—	0 %
54201 Refuse Disposal Services	5,653	7,206	7,000	(206)	(3)%
54203 Custodial Services	28,799	29,220	23,880	(5,340)	(18)%
54205 Rodent and Pest Control Services	825	1,200	1,300	100	8 %
54311 Maint/Rprs-Fixtures & Equipmnt	3,503	3,800	4,200	400	11 %
54312 Maint/Repairs-General	9,235	20,500	43,000	22,500	110 %
54321 Maint/Rprs-Electrical	942	500	500	—	0 %
54322 Maint/Rprs-HVAC	2,812	5,000	5,700	700	14 %
54330 Maint/Rprs-Radio Equipment	—	1,000	1,000	—	0 %
54402 Water	2,562	3,200	2,900	(300)	(9)%
54403 Telephone	2,580	2,400	2,400	—	0 %
54405 Sewer Fee	2,098	2,400	2,652	252	11 %
54407 Internet Connectivity	218	252	252	—	0 %
54602 Rental-Equipment and Vehicles	428	2,000	500	(1,500)	(75)%

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
54608 Rental-Uniform	3,430	5,400	5,670	270	5 %
54902 Alarm and Fire Safety Services	2,447	2,240	2,500	260	12 %
55501 Printing	—	150	150	—	0 %
55804 Travel & Meetings-Municipal	258	1,000	800	(200)	(20)%
56101 General Supplies & Materials	38,425	115,680	110,000	(5,680)	(5)%
56102 Gen Office Supplies/Materials	879	1,200	700	(500)	(42)%
56112 Uniform/Wearing Apparel Supplies	3,575	4,200	5,340	1,140	27 %
56115 Medical Supplies	714	600	800	200	33 %
56130 Small Equip Purch-General	226	6,000	6,500	500	8 %
56132 Small Equip Purch-Radio/Comm	—	1,000	1,100	100	10 %
56201 Natural Gas	10,279	13,500	13,500	—	0 %
56215 Electricity	21,318	24,500	24,500	—	0 %
56219 Custodial Supplies	636	500	700	200	40 %
56222 Traffic Signs	32,350	33,600	33,000	(600)	(2)%
58101 Professional Organization Fees	25	—	25	25	0 %
58104 Professional License Fees	1,695	1,050	1,500	450	43 %
<b>Total Operating</b>	<b>179,587</b>	<b>294,148</b>	<b>318,419</b>	<b>24,271</b>	<b>8 %</b>
<b>Total Public Works Operations</b>	<b>1,011,481</b>	<b>1,253,884</b>	<b>1,473,241</b>	<b>219,357</b>	<b>17 %</b>
<b>Fleet Management</b>					
Compensation					
51110 Regular Salaries	112,369	113,993	106,455	(7,538)	(7)%
51133 Longevity	8,147	8,228	4,224	(4,004)	(49)%
<b>Total Compensation</b>	<b>120,516</b>	<b>122,221</b>	<b>110,679</b>	<b>(11,542)</b>	<b>(9)%</b>
Benefits					
52121 Health & Med-Risk Pool-Active	23,349	24,749	36,285	11,536	47 %
52124 Dental-Risk Pool-Active	1,286	318	1,895	1,577	496 %
52204 Pension-Private-Active	8,940	9,772	8,060	(1,712)	(18)%
52208 Pension-MERS	7,264	7,061	—	(7,061)	(100)%
52211 Pension-MERS DC Plan	735	690	—	(690)	(100)%
52301 FICA	5,425	7,578	7,037	(541)	(7)%
52302 Medicare	1,681	1,772	1,646	(126)	(7)%
<b>Total Benefits</b>	<b>48,680</b>	<b>51,940</b>	<b>54,923</b>	<b>2,983</b>	<b>6 %</b>
Operating					
54311 Maint/Rprs-Fixtures & Equipmnt	3,158	5,900	5,900	—	0 %
54315 Maint/Rprs-Municipal Vehicles	80,555	79,500	75,000	(4,500)	(6)%
54905 Vehicle Registration/Inspection	329	500	1,272	772	154 %
56112 Uniform/Wearing Apparel Supplies	—	600	600	—	0 %
56202 Gasoline	25,822	25,480	25,480	—	0 %
56203 Diesel Fuel	22,771	28,500	60,000	31,500	111 %
56207 Maintenance Supplies/Parts	12,851	12,000	13,500	1,500	13 %
<b>Total Operating</b>	<b>145,485</b>	<b>152,480</b>	<b>181,752</b>	<b>29,272</b>	<b>19 %</b>
<b>Total Fleet Management</b>	<b>314,680</b>	<b>326,641</b>	<b>347,354</b>	<b>20,713</b>	<b>6 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Emergency Operations</b>					
Compensation					
51201 Overtime-Regular	47,403	—	—	—	0 %
<b>Total Compensation</b>	<b>47,403</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Benefits					
52301 FICA	2,942	—	—	—	0 %
52302 Medicare	688	—	—	—	0 %
<b>Total Benefits</b>	<b>3,630</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Operating					
<b>Total Emergency Operations</b>	<b>51,033</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Snow Removal</b>					
Compensation					
51202 Overtime-Snow Removal	67,922	83,516	86,403	2,887	3 %
<b>Total Compensation</b>	<b>67,922</b>	<b>83,516</b>	<b>86,403</b>	<b>2,887</b>	<b>3 %</b>
Benefits					
52301 FICA	4,374	5,379	5,357	(22)	0 %
52302 Medicare	1,023	1,258	1,253	(5)	0 %
52923 Meal Allowance	1,755	3,240	3,600	360	11 %
<b>Total Benefits</b>	<b>7,152</b>	<b>9,877</b>	<b>10,210</b>	<b>333</b>	<b>3 %</b>
Operating					
54311 Maint/Rprs-Fixtures & Equipmnt	27,870	15,000	19,000	4,000	27 %
54602 Rental-Equipment and Vehicles	22,240	12,000	14,000	2,000	17 %
55804 Travel & Meetings-Municipal	418	900	750	(150)	(17)%
56101 General Supplies & Materials	1,568	1,800	1,800	—	0 %
56130 Small Equip Purch-General	—	—	15,000	15,000	0 %
56220 Materials Snow and Ice Removal	70,540	54,770	60,000	5,230	10 %
<b>Total Operating</b>	<b>122,636</b>	<b>84,470</b>	<b>110,550</b>	<b>26,080</b>	<b>31 %</b>
<b>Total Snow Removal</b>	<b>197,710</b>	<b>177,863</b>	<b>207,163</b>	<b>29,300</b>	<b>16 %</b>
<b>Tree Services</b>					
Compensation					
51225 Overtime - Town Detail	1,052	8,000	8,000	—	0 %
<b>Total Compensation</b>	<b>1,052</b>	<b>8,000</b>	<b>8,000</b>	<b>—</b>	<b>0 %</b>
Benefits					
52301 FICA	65	465	496	31	7 %
52302 Medicare	15	110	116	6	5 %
<b>Total Benefits</b>	<b>81</b>	<b>575</b>	<b>612</b>	<b>37</b>	<b>6 %</b>
Operating					
53406 Services-Other Professional	49,055	33,750	50,000	16,250	48 %
53701 Other Charges	—	200	500	300	150 %
<b>Total Operating</b>	<b>49,055</b>	<b>33,950</b>	<b>50,500</b>	<b>16,550</b>	<b>49 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Total Tree Services</b>	<b>50,188</b>	<b>42,525</b>	<b>59,112</b>	<b>16,587</b>	<b>39 %</b>
<b>Pavement Management</b>					
Compensation					
51225 Overtime - Town Detail	160	5,000	5,000	—	0 %
<b>Total Compensation</b>	<b>160</b>	<b>5,000</b>	<b>5,000</b>	<b>—</b>	<b>0 %</b>
Benefits					
52301 FICA	10	310	310	—	0 %
52302 Medicare	2	73	73	—	0 %
<b>Total Benefits</b>	<b>12</b>	<b>383</b>	<b>383</b>	<b>—</b>	<b>0 %</b>
Operating					
53701 Other Charges	—	8,000	8,000	—	0 %
54332 Maint/Rprs-Roads	124,192	822,000	994,000	172,000	21 %
56101 General Supplies & Materials	6,000	18,000	33,000	15,000	83 %
<b>Total Operating</b>	<b>130,192</b>	<b>848,000</b>	<b>1,035,000</b>	<b>187,000</b>	<b>22 %</b>
<b>Total Pavement Management</b>	<b>130,364</b>	<b>853,383</b>	<b>1,040,383</b>	<b>187,000</b>	<b>22 %</b>
<b>Stormwater Management</b>					
Operating					
53406 Services-Other Professional	13,960	6,000	12,500	6,500	108 %
54340 Water Quality Testing	—	17,150	17,150	—	0 %
54342 Maint/Rprs-Stormwater	275	16,000	20,000	4,000	25 %
55501 Printing	—	—	—	—	0 %
<b>Total Operating</b>	<b>14,235</b>	<b>39,150</b>	<b>49,650</b>	<b>10,500</b>	<b>27 %</b>
<b>Total Stormwater Management</b>	<b>14,235</b>	<b>39,150</b>	<b>49,650</b>	<b>10,500</b>	<b>27 %</b>
<b>Total Public Works Operations</b>	<b>1,769,691</b>	<b>2,693,446</b>	<b>3,176,903</b>	<b>483,457</b>	<b>18 %</b>
<b>Engineering Services</b>					
Compensation					
51110 Regular Salaries	75,692	76,367	95,450	19,083	25 %
51133 Longevity	6,238	6,300	7,236	936	15 %
51306 Vacation Payoff	—	1,469	—	(1,469)	(100)%
<b>Total Compensation</b>	<b>81,930</b>	<b>84,136</b>	<b>102,686</b>	<b>18,550</b>	<b>22 %</b>
Benefits					
52102 Life Insurance	1,128	1,103	1,355	252	23 %
52121 Health & Med-Risk Pool-Active	14,807	16,139	16,309	170	1 %
52124 Dental-Risk Pool-Active	754	863	876	13	2 %
52208 Pension-MERS	10,122	10,102	11,239	1,137	11 %
52211 Pension-MERS DC Plan	1,024	973	1,229	256	26 %
52301 FICA	5,015	5,282	6,522	1,240	23 %
52302 Medicare	1,173	1,235	1,525	290	23 %
52920 Employee Health & Safety	141	—	—	—	0 %
<b>Total Benefits</b>	<b>34,163</b>	<b>35,697</b>	<b>39,055</b>	<b>3,358</b>	<b>9 %</b>
Operating					

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
53303 Conferences/Workshops	—	750	750	—	0 %
53406 Services-Other Professional	11,430	34,200	35,000	800	2 %
54315 Maint/Rprs-Municipal Vehicles	55	500	500	—	0 %
54403 Telephone	392	252	252	—	0 %
54905 Vehicle Registration/Inspection	17	—	62	62	0 %
55501 Printing	—	300	300	—	0 %
56101 General Supplies & Materials	25	250	250	—	0 %
56102 Gen Office Supplies/Materials	—	750	750	—	0 %
56112 Uniform/Wearing Apparel Supplies	—	200	200	—	0 %
56202 Gasoline	340	624	500	(124)	(20)%
58102 Other Dues and Fees	207	207	200	(7)	(3)%
58104 Professional License Fees	104	—	500	500	0 %
<b>Total Operating</b>	<b>12,569</b>	<b>38,033</b>	<b>39,264</b>	<b>1,231</b>	<b>3 %</b>
<b>Total Engineering Services</b>	<b>128,662</b>	<b>157,866</b>	<b>181,005</b>	<b>23,139</b>	<b>15 %</b>
<b>Capital Improvements</b>					
57102 Land Improvements	158,074	—	—	—	0 %
57105 Sidewalks	69,717	100,000	100,000	—	0 %
57202 Building Improvements	14,940	—	—	—	N/A
57301 Vehicles	—	85,000	400,000	315,000	371 %
57305 Equipment	—	10,000	100,000	90,000	900 %
57406 Drainage Systems	119,566	—	—	—	0 %
<b>Total Capital Improvements</b>	<b>362,296</b>	<b>195,000</b>	<b>600,000</b>	<b>405,000</b>	<b>208 %</b>
<b>Total Public Works Department Expenditures</b>	<b>\$ 2,260,649</b>	<b>\$ 3,046,312</b>	<b>\$ 3,957,908</b>	<b>\$ 911,596</b>	<b>30 %</b>
<b>Public Works Department Expenditures Summary</b>					
Compensation	\$ 934,309	\$ 996,985	\$ 1,159,198	\$ 162,213	16 %
Benefits	310,285	364,096	413,575	49,479	14 %
Operating	653,759	1,490,231	1,785,135	294,904	20 %
<b>Subtotal Public Works Department Expenditures</b>	<b>\$ 1,898,353</b>	<b>\$ 2,851,312</b>	<b>\$ 3,357,908</b>	<b>\$ 506,596</b>	<b>18 %</b>
Capital Improvements	362,296	195,000	600,000	405,000	208 %
<b>Total Public Works Department Expenditures Summary</b>	<b>\$ 2,260,649</b>	<b>\$ 3,046,312</b>	<b>\$ 3,957,908</b>	<b>\$ 911,596</b>	<b>30 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Library Operations</b>					
Compensation					
51110 Regular Salaries	\$ 405,917	\$ 448,482	\$ 443,258	\$ (5,224)	(1)%
51201 Overtime-Regular	881	1,012	925	(87)	(9)%
51322 Severance	—	—	—	—	0 %
<b>Total Compensation</b>	<b>406,798</b>	<b>449,494</b>	<b>453,685</b>	<b>4,191</b>	<b>1 %</b>
Benefits					
52102 Life Insurance	1,317	1,300	1,300	—	0 %
52109 Buyback Payments-Medical	2,842	2,952	2,952	—	0 %
52121 Health & Med-Risk Pool-Active	14,020	29,539	38,899	9,360	32 %
52124 Dental-Risk Pool-Active	868	1,593	2,003	410	26 %
52209 Pension-Private-Retiree	125,846	—	—	—	0 %
52301 FICA	19,461	29,836	29,285	(551)	(2)%
52302 Medicare	6,012	6,978	6,849	(129)	(2)%
52402 457 Plan Contributions	13,834	19,217	18,648	(569)	(3)%
52710 Workers Compensation Insurance	1,284	1,345	1,378	33	2 %
<b>Total Benefits</b>	<b>185,486</b>	<b>92,760</b>	<b>101,314</b>	<b>8,554</b>	<b>9 %</b>
Operating					
53303 Conferences/Workshops	—	300	300	—	0 %
53409 Services-Labor/Negotiations	4,466	10,000	10,000	—	0 %
53506 Software License Fees	1,721	4,290	4,290	—	0 %
53701 Other Charges	2,610	4,000	4,000	—	0 %
53705 Shipping and Postage	901	1,200	1,200	—	0 %
54201 Refuse Disposal Services	776	798	798	—	0 %
54203 Custodial Services	34,428	35,000	35,000	—	0 %
54205 Rodent and Pest Control Services	1,078	1,600	1,600	—	0 %
54311 Maint/Rprs-Fixtures & Equipmnt	514	500	500	—	0 %
54312 Maint/Repairs-General	3,594	5,000	5,000	—	0 %
54321 Maint/Rprs-Electrical	1,826	3,000	3,000	—	0 %
54322 Maint/Rprs-HVAC	6,117	8,500	8,500	—	0 %
54324 Maint/Rprs-Plumbing	467	2,162	2,162	—	0 %
54402 Water	464	1,200	1,000	(200)	(17)%
54403 Telephone	586	840	840	—	0 %
54405 Sewer Fee	2,682	1,580	1,580	—	0 %
54407 Internet Connectivity	20,795	27,215	27,215	—	0 %
54902 Alarm and Fire Safety Services	1,466	1,100	1,600	500	45 %
55201 Insurance-Property & Liability	31,500	31,550	31,550	—	0 %
55401 Advertising Costs	—	250	250	—	0 %
55501 Printing	—	—	—	—	0 %
55804 Travel & Meetings-Municipal	—	500	500	—	0 %
56101 General Supplies & Materials	1,315	2,500	2,500	—	0 %

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
56102 Gen Office Supplies/Materials	3,725	7,000	7,000	—	0 %
56103 Copy Machine Expense	1,327	1,700	1,700	—	0 %
56115 Medical Supplies	—	100	100	—	0 %
56130 Small Equip Purch-General	410	1,000	1,000	—	0 %
56131 Small Equip Purch-Furn&Fixtures	173	1,000	1,000	—	0 %
56133 Small Equip Purch-Computer Equip	2,789	3,000	3,000	—	0 %
56201 Natural Gas	12,473	14,000	14,000	—	0 %
56215 Electricity	29,785	33,500	34,170	670	2 %
56219 Custodial Supplies	2,106	2,500	2,500	—	0 %
56220 Materials Snow and Ice Removal	1,330	2,500	2,500	—	0 %
56402 Library Books	24,174	35,000	35,000	—	0 %
56404 Subscriptions and Periodicals	3,016	6,000	6,000	—	0 %
56407 Audio Visual Materials	4,812	8,500	8,500	—	0 %
56409 Library Pass Program	(105)	2,530	2,530	—	0 %
56410 Digital Resources	39,010	41,000	41,000	—	0 %
58101 Professional Organization Fees	225	375	375	—	0 %
58906 Net Contingency	—	10,000	19,807	9,807	98 %
<b>Total Operating</b>	<b>242,555</b>	<b>312,790</b>	<b>323,567</b>	<b>10,777</b>	<b>3 %</b>
<b>Total Library Operations</b>	<b>834,839</b>	<b>855,044</b>	<b>878,566</b>	<b>23,522</b>	<b>3 %</b>
<b>Capital Improvements</b>					
57202 Building Improvements	43,815	65,000	65,000	—	0 %
57319 Other Assets	10,000	5,000	—	(5,000)	(100)%
<b>Total Capital Improvement Program</b>	<b>53,815</b>	<b>70,000</b>	<b>65,000</b>	<b>(5,000)</b>	<b>(7)%</b>
<b>Total Library Expenditures</b>	<b>\$ 888,654</b>	<b>\$ 925,044</b>	<b>\$ 943,566</b>	<b>\$ 18,522</b>	<b>2 %</b>
<b>Library Summary</b>					
Compensation	\$ 406,798	\$ 449,494	\$ 453,685	\$ 4,191	1 %
Benefits	185,486	92,760	101,314	8,554	9 %
Operating	242,555	312,790	323,567	10,777	3 %
<b>Subtotal Library Expenditures</b>	<b>\$ 834,839</b>	<b>\$ 855,044</b>	<b>\$ 878,566</b>	<b>\$ 23,522</b>	<b>3 %</b>
Capital Improvements	53,815	70,000	65,000	(5,000)	(7)%
<b>Total Library Expenditures</b>	<b>\$ 888,654</b>	<b>\$ 925,044</b>	<b>\$ 943,566</b>	<b>\$ 18,522</b>	<b>2 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
Compensation					
51110 Regular Salaries	\$ 100,180	\$ 119,867	\$ 119,867	\$ —	0 %
51133 Longevity	9,178	9,270	9,270	—	0 %
51201 Overtime-Regular	15,911	9,710	9,710	—	0 %
51306 Vacation Payoff	2,140	2,161	2,161	—	0 %
<b>Total Compensation</b>	<b>127,408</b>	<b>141,008</b>	<b>141,008</b>	<b>—</b>	<b>0 %</b>
Benefits					
52102 Life Insurance	1,642	1,620	1,620	—	0 %
52121 Health & Med-Risk Pool-Active	24,646	26,864	26,864	—	0 %
52124 Dental-Risk Pool-Active	1,220	1,398	1,398	—	0 %
52208 Pension-MERS	13,507	14,865	13,903	(962)	(6)%
52211 Pension-MERS DC Plan	666	792	841	49	6 %
52301 FICA	7,835	8,888	8,742	(146)	(2)%
52302 Medicare	1,833	2,079	2,045	(34)	(2)%
<b>Total Benefits</b>	<b>51,349</b>	<b>56,506</b>	<b>55,413</b>	<b>(1,093)</b>	<b>(2)%</b>
Operating					
53303 Conferences/Workshops	—	600	600	—	0 %
53701 Other Charges	390	3,000	3,000	—	0 %
53705 Shipping and Postage	1,640	4,900	4,900	—	0 %
54201 Refuse Disposal Services	1,875	1,920	2,000	80	4 %
54205 Rodent and Pest Control Services	725	780	780	—	0 %
54311 Maint/Rprs-Fixtures & Equipmnt	1,384	3,075	3,075	—	0 %
54312 Maint/Repairs-General	3,673	10,700	10,700	—	0 %
54315 Maint/Rprs-Municipal Vehicles	3,066	3,500	3,500	—	0 %
54321 Maint/Rprs-Electrical	388	1,850	2,100	250	14 %
54322 Maint/Rprs-HVAC	350	1,200	1,400	200	17 %
54324 Maint/Rprs-Plumbing	—	1,200	1,400	200	17 %
54402 Water	2,203	2,370	2,500	130	5 %
54403 Telephone	781	888	888	—	0 %
54405 Sewer Fee	3,155	3,235	3,300	65	2 %
54602 Rental-Equipment and Vehicles	4,370	—	—	—	0 %
54902 Alarm and Fire Safety Services	988	1,700	1,700	—	0 %
54905 Vehicle Registration/Inspection	13	55	140	85	155 %
55201 Insurance-Property & Liability	1,185	1,125	1,170	45	4 %
55401 Advertising Costs	—	1,325	1,325	—	0 %
55501 Printing	516	650	650	—	0 %
55804 Travel & Meetings-Municipal	—	300	—	(300)	(100)%
56101 General Supplies & Materials	9,457	3,500	3,500	—	0 %
56102 Gen Office Supplies/Materials	186	4,400	4,600	200	5 %
56112 Uniform/Wearing Apparel Supplies	—	500	500	—	0 %
56115 Medical Supplies	216	600	600	—	0 %



	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
56130 Small Equip Purch-General	2,730	975	975	—	0 %
56131 Small Equip Purch-Furn&Fixtures	—	1,550	1,550	—	0 %
56202 Gasoline	711	3,740	1,200	(2,540)	(68)%
56203 Diesel Fuel	149	2,700	600	(2,100)	(78)%
56209 Fuel Oil	6,752	7,400	7,770	370	5 %
56215 Electricity	5,966	7,300	7,300	—	0 %
56219 Custodial Supplies	2,823	4,200	4,500	300	7 %
56404 Subscriptions and Periodicals	2,186	2,105	2,262	157	7 %
58101 Professional Organization Fees	235	200	200	—	0 %
58102 Other Dues and Fees	—	83	—	(83)	N/A
<b>Total Operating</b>	<b>58,112</b>	<b>83,626</b>	<b>80,685</b>	<b>(2,941)</b>	<b>(4)%</b>
<b>Total Senior Center Operations</b>	<b>236,869</b>	<b>281,140</b>	<b>277,106</b>	<b>(4,034)</b>	<b>(1)%</b>
<b>Capital Improvements</b>					
<b>Grants</b>					
<b>Grants-Legislative</b>					
Operating					
53701 Other Charges	—	3,500	3,500	—	0 %
<b>Total Operating</b>	<b>—</b>	<b>3,500</b>	<b>3,500</b>	<b>—</b>	<b>0 %</b>
<b>Total Grants</b>	<b>—</b>	<b>3,500</b>	<b>3,500</b>	<b>—</b>	<b>0 %</b>
<b>Total Senior Center</b>	<b>\$ 236,869</b>	<b>\$ 284,640</b>	<b>\$ 280,606</b>	<b>\$ (4,034)</b>	<b>(1)%</b>
<b>Senior Center Expenditures Summary</b>					
Compensation	\$ 127,408	\$ 141,008	\$ 141,008	\$ —	0 %
Benefits	51,349	56,506	55,413	(1,093)	(2)%
Operating	58,112	83,626	80,685	(2,941)	(4)%
<b>Subtotal Senior Center Expenditures</b>	<b>\$ 236,869</b>	<b>\$ 281,140</b>	<b>\$ 277,106</b>	<b>\$ (4,034)</b>	<b>(1)%</b>
Grants	—	3,500	3,500	—	0 %
<b>Total Senior Center Expenditures</b>	<b>\$ 236,869</b>	<b>\$ 284,640</b>	<b>\$ 280,606</b>	<b>\$ (4,034)</b>	<b>(1)%</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Middletown Prevention Coalition</b>					
Compensation					
51110 Regular Salaries	\$ 24,140	\$ 80,013	\$ 95,584	\$ 15,571	19 %
51133 Longevity	5,158	5,261	5,210	(51)	(1)%
51306 Vacation Payoff	1,368	1,396	1,382	(14)	(1)%
<b>Total Compensation</b>	<b>30,667</b>	<b>86,670</b>	<b>102,176</b>	<b>15,506</b>	<b>18 %</b>
Benefits					
52102 Life Insurance	543	1,067	1,896	829	78 %
52121 Health & Med-Risk Pool-Active	3,025	6,352	13,320	6,968	110 %
52124 Dental-Risk Pool-Active	126	316	648	332	105 %
52208 Pension-MERS	3,502	7,066	7,200	134	2 %
52211 Pension-MERS DC Plan	283	593	630	37	6 %
52220 Town DC Plan	—	—	2,268	2,268	0 %
52301 FICA	1,857	5,374	6,485	1,111	21 %
52302 Medicare	434	1,256	1,516	260	21 %
<b>Total Benefits</b>	<b>9,769</b>	<b>22,024</b>	<b>33,963</b>	<b>11,939</b>	<b>54 %</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	2,490	650	650	—	0 %
53406 Services-Other Professional	11,625	33,900	30,110	(3,790)	(11)%
53701 Other Charges	13,369	10,600	15,500	4,900	46 %
54410 Mobile Data Access-Broadband	786	1,215	1,475	260	21 %
55804 Travel & Meetings-Municipal	433	500	5,600	5,100	1,020 %
56101 General Supplies & Materials	1,284	1,400	1,500	100	7 %
58101 Professional Organization Fees	—	400	300	(100)	(25)%
<b>Total Operating</b>	<b>29,987</b>	<b>48,665</b>	<b>55,135</b>	<b>6,470</b>	<b>13 %</b>
<b>Total Middletown Prevention Coalition</b>	<b>70,423</b>	<b>157,359</b>	<b>191,274</b>	<b>33,915</b>	<b>22 %</b>
<b>Grants</b>					
<b>RISAPA Grant-20% Match</b>					
Compensation					
51110 Regular Salaries	8,262	8,294	—	(8,294)	(100)%
<b>Total Compensation</b>	<b>8,262</b>	<b>8,294</b>	<b>—</b>	<b>(8,294)</b>	<b>(100)%</b>
Benefits					
52208 Pension-MERS	1,023	989	—	(989)	(100)%
52211 Pension-MERS DC Plan	83	83	—	(83)	(100)%
52301 FICA	512	514	—	(514)	(100)%
52302 Medicare	120	120	—	(120)	(100)%
<b>Total Benefits</b>	<b>1,738</b>	<b>1,706</b>	<b>—</b>	<b>(1,706)</b>	<b>(100)%</b>
<b>Total RISAPA Grant</b>	<b>10,000</b>	<b>10,000</b>	<b>—</b>	<b>(10,000)</b>	<b>(100)%</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Drug Free Community (DFC) Grant-150 % Minimum Match including in-kind Match</b>					
Compensation					
51110 Regular Salaries	33,157	—	—	—	0 %
<b>Total Compensation</b>	<b>33,157</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Benefits					
52102 Life Insurance	521	—	—	—	0 %
52121 Health & Med-Risk Pool-Active	3,025	—	—	—	0 %
52124 Dental-Risk Pool-Active	152	—	—	—	0 %
52208 Pension-MERS	4,273	—	—	—	0 %
52211 Pension-MERS DC Plan	347	—	—	—	0 %
52301 FICA	2,089	—	—	—	0 %
52302 Medicare	489	—	—	—	0 %
<b>Total Benefits</b>	<b>10,894</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Operating					
53406 Services-Other Professional	1,540	—	—	—	0 %
<b>Total Operating</b>	<b>1,540</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Total Drug Free Community (DFC) Grant</b>	<b>45,591</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>STOP Grant</b>					
Compensation					
51110 Regular Salaries	3,558	32,748	31,038	(1,710)	(5)%
<b>Total Compensation</b>	<b>3,558</b>	<b>32,748</b>	<b>31,038</b>	<b>(1,710)</b>	<b>(5)%</b>
Benefits					
52208 Pension-MERS	254	433	431	(2)	0 %
52211 Pension-MERS DC Plan	21	36	38	2	6 %
52220 Town DC Plan	—	—	1,636	1,636	0 %
52301 FICA	220	2,030	1,925	(105)	(5)%
52302 Medicare	51	475	449	(26)	(5)%
<b>Total Benefits</b>	<b>546</b>	<b>2,974</b>	<b>4,479</b>	<b>1,505</b>	<b>51 %</b>
Operating					
53301 Prof Dvlpmnt & Training Svcs	—	—	600	600	0 %
53406 Services-Other Professional	2,900	3,500	2,800	(700)	(20)%
53701 Other Charges	3,160	5,600	5,955	355	6 %
55804 Travel & Meetings-Municipal	1,445	2,087	2,037	(50)	(2)%
56101 General Supplies & Materials	—	1,600	1,600	—	0 %
<b>Total Operating</b>	<b>7,505</b>	<b>12,787</b>	<b>12,992</b>	<b>205</b>	<b>2 %</b>
<b>Total STOP Grant</b>	<b>11,609</b>	<b>48,509</b>	<b>48,509</b>	<b>—</b>	<b>0 %</b>
<b>Legislative Grants</b>					
Operating					
53701 Other Charges	4,626	—	—	—	0 %
<b>Total Operating</b>	<b>4,626</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Total Legislative Grants</b>	<b>4,626</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Partnership for Success (PFS)</b>					
Compensation					
51110 Regular Salaries	3,029	6,635	4,997	(1,638)	(25)%
<b>Total Compensation</b>	<b>3,029</b>	<b>6,635</b>	<b>4,997</b>	<b>(1,638)</b>	<b>(25)%</b>
Benefits					
52208 Pension-MERS	375	791	571	(220)	(28)%
52211 Pension-MERS DC Plan	30	66	50	(16)	(24)%
52301 FICA	188	411	310	(101)	(25)%
52302 Medicare	44	97	72	(25)	(26)%
<b>Total Benefits</b>	<b>637</b>	<b>1,365</b>	<b>1,003</b>	<b>(362)</b>	<b>(27)%</b>
Operating					
53701 Other Charges	6,461	—	—	—	0 %
56130 Small Equip Purch-General	1,545	—	—	—	0 %
<b>Total Operating</b>	<b>8,007</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>TOTAL Partnership for Success (PFS)</b>	<b>11,673</b>	<b>8,000</b>	<b>6,000</b>	<b>(2,000)</b>	<b>(25)%</b>
<b>Opiate Stewardship Grant</b>					
Compensation					
51110 Regular Salaries	—	—	2,673	2,673	0 %
<b>Total Compensation</b>	<b>—</b>	<b>—</b>	<b>2,673</b>	<b>2,673</b>	<b>0 %</b>
Benefits					
52208 Pension-MERS	—	—	306	306	0 %
52211 Pension-MERS DC Plan	—	—	27	27	0 %
52301 FICA	—	—	165	165	0 %
52302 Medicare	—	—	39	39	0 %
<b>Total Benefits</b>	<b>—</b>	<b>—</b>	<b>537</b>	<b>537</b>	<b>0 %</b>
<b>TOTAL Opiate Stewardship Grant</b>	<b>—</b>	<b>—</b>	<b>3,210</b>	<b>3,210</b>	<b>0 %</b>
<b>RI Prevention Task Force (RIPTF)</b>					
Compensation					
51110 Regular Salaries	—	—	5,399	5,399	0 %
<b>Total Compensation</b>	<b>—</b>	<b>—</b>	<b>5,399</b>	<b>5,399</b>	<b>0 %</b>
Benefits					
52208 Pension-MERS	—	—	617	617	0 %
52211 Pension-MERS DC Plan	—	—	54	54	0 %
52301 FICA	—	—	335	335	0 %
52302 Medicare	—	—	78	78	0 %
<b>Total Benefits</b>	<b>—</b>	<b>—</b>	<b>1,084</b>	<b>1,084</b>	<b>0 %</b>
<b>TOTAL RI Prevention Task Force (RIPTF)</b>	<b>—</b>	<b>—</b>	<b>6,483</b>	<b>6,483</b>	<b>0 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Van Beuren Grant</b>					
Operating					
53406 Services-Other Professional	3,000	—	—	—	0 %
<b>Total Operating</b>	<b>3,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>TOTAL Van Beuren Grant</b>	<b>3,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
<b>Total Grant Expenditures</b>	<b>86,498</b>	<b>66,509</b>	<b>64,202</b>	<b>(2,307)</b>	<b>(3)%</b>
<b>Total Middletown Prevention Coalition Expenditures</b>	<b>\$ 156,921</b>	<b>\$ 223,868</b>	<b>\$ 255,476</b>	<b>\$ 31,608</b>	<b>14 %</b>
<b>Middletown Prevention Coalition Summary</b>					
Compensation	\$ 78,672	\$ 134,347	\$ 146,283	\$ 11,936	9 %
Benefits	23,585	28,069	41,066	12,997	46 %
Operating	54,664	61,452	68,127	6,675	11 %
<b>Total Middletown Prevention Coalition Summary</b>	<b>\$ 156,921</b>	<b>\$ 223,868</b>	<b>\$ 255,476</b>	<b>\$ 31,608</b>	<b>14 %</b>

**Department: 37100**

**Children, Youth & Learning**

	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
Compensation					
51110 Regular Salaries	—	—	321,335	321,335	0 %
<b>Total Compensation</b>	<b>—</b>	<b>—</b>	<b>321,335</b>	<b>321,335</b>	<b>0 %</b>
Benefits					
52102 Life Insurance	—	—	3,105	3,105	0 %
52121 Health & Med-Risk Pool-Active	—	—	52,217	52,217	0 %
52124 Dental-Risk Pool-Active	—	—	2,823	2,823	0 %
52220 Town DC Plan	—	—	15,936	15,936	0 %
52301 FICA	—	—	19,925	19,925	0 %
52302 Medicare	—	—	4,659	4,659	0 %
<b>Total Benefits</b>	<b>—</b>	<b>—</b>	<b>98,665</b>	<b>98,665</b>	<b>0 %</b>
Operating					
53406 Services-Other Professional	—	10,000	475,000	465,000	4,650 %
56102 Gen Office Supplies/Materials	—	—	10,000	10,000	0 %
<b>Total Operating</b>	<b>—</b>	<b>10,000</b>	<b>485,000</b>	<b>475,000</b>	<b>4,750 %</b>
<b>Total Office of Children Youth &amp; Families</b>	<b>—</b>	<b>10,000</b>	<b>905,000</b>	<b>895,000</b>	<b>8,950 %</b>

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Expenditures</b>					
<b>Civic Support</b>					
58920 Local Non-profit Agency Support	\$ 150,956	\$ 143,456	\$ 176,401	\$ 32,945	23 %
<b>Total Civic Support</b>	<b>150,956</b>	<b>143,456</b>	<b>176,401</b>	<b>32,945</b>	<b>23 %</b>
<b>General Government</b>					
51322 Severance	37,351	—	—	—	0 %
<b>Total Compensation</b>	<b>37,351</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Benefits					
52122 Health & Med-Risk Pool-Retire	1,022	—	—	—	0 %
52209 Pension-Private-Retiree	—	836	—	(836)	(100)%
52210 OPEB - Annual Required Contribution	30,461	21,716	25,320	3,604	17 %
52710 Workers Compensation Insurance	81,438	82,430	104,813	22,383	27 %
<b>Total Benefits</b>	<b>112,920</b>	<b>104,982</b>	<b>130,133</b>	<b>25,151</b>	<b>24 %</b>
Operating					
53401 Services-Auditing/Actuarial	19,800	24,650	29,800	5,150	21 %
53501 Data Processing Services	69,939	77,800	77,800	—	0 %
55201 Insurance-Property & Liability	205,321	213,550	231,421	17,871	8 %
55210 Insurance-Fiduciary Liability	175	175	225	50	29 %
55215 Insurance Deductible Expense	5,384	5,000	5,000	—	0 %
58906 Net Contingency	—	100,000	175,230	75,230	75 %
59103 Transfer Out - Parks & Rec Fund	65,000	—	—	—	0 %
59108 Transfer Out-Cap Impr Prgrm SRF	2,013,175	2,053,439	2,135,577	82,138	4 %
59110 Transfer Out-School Department	27,029,227	27,467,587	28,566,290	1,098,703	4 %
59161 Transfer Out-Revaluation Fund	81,128	30,000	30,000	—	0 %
59165 Canvassing & Elections Fund	35,000	35,000	35,000	—	0 %
59176 Transfer Out-Severance Pay Fund	80,000	80,000	80,000	—	0 %
59177 Transfer Out-Burial Fund	40,789	45,000	45,000	—	0 %
<b>Total Operating</b>	<b>29,644,937</b>	<b>30,132,201</b>	<b>31,411,343</b>	<b>1,279,142</b>	<b>4 %</b>
<b>Total General Government</b>	<b>29,795,208</b>	<b>30,237,183</b>	<b>31,541,476</b>	<b>1,304,293</b>	<b>4 %</b>
<b>Public Safety</b>					
Compensation					
51322 Severance	88,970	—	—	—	0 %
<b>Total Compensation</b>	<b>88,970</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Benefits					
52122 Health & Med-Risk Pool-Retire	(2,267)	—	—	—	0 %
52125 Dental-Risk Pool-Retiree	92	—	—	—	0 %
52126 Life Insurance - Retiree	—	—	354	354	0 %
52209 Pension-Private-Retiree	95,293	871,289	25,961	(845,328)	(97)%
52210 OPEB - Annual Required Contribution	3,456,180	2,434,795	3,236,109	801,314	33 %
<b>Total Benefits</b>	<b>3,549,298</b>	<b>3,306,084</b>	<b>3,262,424</b>	<b>(43,660)</b>	<b>(1)%</b>

**Department: 80999**

**Non-Department Specific**

	2021 Actual	2022 Amended	2023 Proposed	2023-2022 \$	2023-2022 %
<b>Operating</b>					
54411 Hydrant Services	451,903	475,003	475,003	—	0 %
55210 Insurance-Fiduciary Liability	150	150	150	—	0 %
55215 Insurance Deductible Expense	6,080	5,000	5,000	—	0 %
58105 HSA fee	75	90	100	<b>10</b>	<b>11 %</b>
<b>Total Operating</b>	<b>458,208</b>	<b>480,243</b>	<b>480,253</b>	<b>10</b>	<b>0 %</b>
<b>Total Public Safety</b>	<b>4,096,476</b>	<b>3,786,327</b>	<b>3,742,677</b>	<b>(43,650)</b>	<b>(1)%</b>
<b>Public Works</b>					
Compensation					
51322 Severance	10,572	—	—	—	0 %
<b>Total Compensation</b>	<b>10,572</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0 %</b>
Benefits					
52125 Dental-Risk Pool-Retiree	(91)	—	—	—	0 %
52210 OPEB - Annual Required Contribution	59,839	31,573	46,429	14,856	47 %
<b>Total Benefits</b>	<b>59,748</b>	<b>31,573</b>	<b>46,429</b>	<b>14,856</b>	<b>47 %</b>
<b>Operating</b>					
55210 Insurance-Fiduciary Liability	100	100	100	—	0 %
55215 Insurance Deductible Expense	202	5,000	5,000	—	0 %
56223 Street Lighting	220,643	257,300	257,300	—	0 %
<b>Total Operating</b>	<b>220,945</b>	<b>262,400</b>	<b>262,400</b>	<b>—</b>	<b>0 %</b>
<b>Total Public Works</b>	<b>291,265</b>	<b>293,973</b>	<b>308,829</b>	<b>14,856</b>	<b>5 %</b>
<b>Total Non-Department Specific Expenditures</b>	<b>\$ 34,333,905</b>	<b>\$ 34,460,939</b>	<b>\$ 35,769,383</b>	<b>\$ 1,308,444</b>	<b>4 %</b>
<b>Non-Department Specific Summary</b>					
Compensation	\$ 136,893	\$ —	\$ —	\$ —	0 %
Benefits	3,721,966	3,442,639	3,438,986	(3,653)	0 %
Operating	30,475,046	31,018,300	32,330,397	1,312,097	4 %
<b>Total Non-Department Specific Summary</b>	<b>\$ 34,333,905</b>	<b>\$ 34,460,939</b>	<b>\$ 35,769,383</b>	<b>\$ 1,308,444</b>	<b>4 %</b>



# Middletown Public Schools

## Revenue Summary

	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2024 Forecast	FY2023- FY2022 \$	FY2023- FY2022 %
<b>Municipal Appropriations-Education</b>							
41210 Local Appropriation for Education	26,510,694	26,929,007	27,467,587	28,566,290	29,126,414	1,098,703	4 %
	26,510,694	26,929,007	27,467,587	28,566,290	29,126,414	1,098,703	4 %
<b>State Education Aid</b>							
43101 Basic Formula Aid	7,269,580	7,845,645	8,129,952	8,145,691	8,132,606	15,739	— %
43101 Group Homes	—	—	—	—	—	—	— %
43101 High Cost Special Education	46,830	35,304	37,958	26,284	35,304	(11,674)	(31)%
	7,316,410	7,880,949	8,167,910	8,171,975	8,167,910	4,065	— %
<b>Federal Direct Education Aid</b>							
44202 General Fund/Medicaid Reimbursement	449,619	393,051	461,298	536,550	461,298	75,252	16 %
44202 Committed Special Education Prior Year/Medicaid	—	—	—	—	—	—	— %
44101 General Fund/P.L. 81-874, Impact Aid	878,591	1,133,450	809,338	909,338	809,338	100,000	12 %
44101 General Fund/P.L. 81-874 Prior Year Impact Aid	—	—	—	—	—	—	— %
44101 Program/Prior Year Impact Aid	—	—	—	—	235,217	—	— %
44201 Temporary Emergency Impact Aid for Displaced Students	—	—	—	—	—	—	— %
44301 Healthier US Challenge Grant	—	—	—	—	—	—	— %
44301 Federal Grants/DoDEA-Makerspace Accelerating PLTW (MAP)	110,664	—	145,830	—	150,000	(145,830)	(100)%
44301 US DOD Bio Medical	—	—	161,079	—	—	(161,079)	(100)%
44601 Enterprise Fund School Breakfast/Lunch Federal Reimbursement	325,522	393,950	330,000	330,000	330,000	—	— %
	1,764,396	1,920,451	1,907,545	1,775,888	1,985,853	(131,657)	(7)%
<b>State Grants</b>							
43401 Enterprise Fund School Lunch State Matching Funds	8,580	8,463	8,000	8,000	8,000	—	— %
43402 Enterprise Fund School Lunch State Breakfast Reimbursement	1,186	1,246	1,200	1,200	1,200	—	— %
43201 State Grants/General Assembly Grants	—	—	—	—	—	—	— %
43201 Rhode Island Council for the Arts	—	—	—	—	—	—	— %
43201 State Grants/CS4RI	—	—	—	—	—	—	— %
43201 State Grants/CTE Trust Competitive Grant	—	—	—	—	—	—	— %
43201 English Language Learners Categorical	8,507	13,260	12,439	12,439	12,439	—	— %
43201 CTE Categorical Aid	—	87,377	78,242	78,242	97,593	—	— %
	—	—	1,112	1,112	—	—	— %
43201 RIDE Learning Champions Grant	—	—	—	—	—	—	— %
43201 RIDE OpenSciEd Field Test Grant	2,153	2,029	—	—	—	—	— %
43201 RIDE Career Exploration Grant	1,217	1	—	—	—	—	— %
43201 CS4RI Grant	1,379	—	—	—	—	—	— %
43201 RIDE Mini Grant	—	—	—	—	—	—	— %
	23,022	112,376	100,993	100,993	119,232	—	— %
<b>Federal Grants</b>							
44501 Federal Grants/IDEA B Allocation	677,158	645,384	624,833	624,833	702,415	—	— %

# Middletown Public Schools

## Revenue Summary

	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2024 Forecast	FY2023- FY2022 \$	FY2023- FY2022 %
44501 Federal Grants/IDEA B Preschool	36,999	34,440	37,103	37,103	39,339	—	— %
44501 Federal Grants/Title I Allocation	372,517	429,783	345,139	345,139	401,723	—	— %
44501 Federal Grants/Title II A Allocation	33,531	119,694	89,987	89,987	122,627	—	— %
44501 Federal Grants/Title III Allocation	6,720	19,448	33,054	33,054	24,843	—	— %
44501 Federal Grants/Title IV Allocation	—	—	—	—	—	—	— %
44501 Federal Grants/IDEA B Child Opportunity Zone	—	—	—	—	—	—	— %
44501 Federal Grants/McKinney Vento Homeless- Award 1	4,490	21,824	—	—	—	—	— %
44501 Federal Grants/McKinney Vento Homeless- Award 2	17,466	24,045	45,000	45,000	45,000	—	— %
44501 Federal Grants/Perkins Grant	7,400	—	39,749	39,749	39,658	—	— %
44501 Federal Grants/CS4RI	—	22,518	7,845	7,845	7,845	—	— %
44501 Federal Grants/Comprehensive Literacy	—	100,396	329,846	329,846	403,583	—	— %
44501 CARES ACT-ESSER	252,914	10,699	—	—	—	—	— %
44501 CARES ACT-CRF	—	37,629	—	—	—	—	— %
44501 CARES ACT-Supplemental Impact Ed Aid	278,337	—	—	—	—	—	— %
44501 CRF Sub Teacher Pool & Recruitment	—	33,432	—	—	—	—	— %
44501 ESSER II Back to School	—	33,037	445,625	445,625	—	—	— %
44501 <b>ESSER II All Other Allocations</b>	—	192,722	208,523	208,523	—	—	— %
44501 ESSER III Back to School	—	—	613,966	613,966	—	—	— %
44501 ESSER III All Other Allocations	—	—	190,853	220,705	—	29,852	16 %
44501 ARP - ELC EPI & Lab Capacity	—	—	95,681	95,681	—	—	— %
44501 ARP Homeless Children & Youth	—	—	29,852	—	—	(29,852)	(100)%
44501 ARP	—	—	302,054	302,054	—	—	— %
44501 Technical Assist on Necessity of School Const App	—	—	200,000	—	—	(200,000)	(100)%
44501 Federal Grants/DoDEA-Makerspace Accelerating PLTW (MAP)	—	65,697	—	306,909	—	306,909	— %
	<b>1,687,532</b>	<b>1,790,748</b>	<b>3,639,110</b>	<b>3,746,019</b>	<b>1,787,033</b>	<b>106,909</b>	<b>3 %</b>

### Local Revenue Sources

41310 General Fund/Tuition from Individuals	8,663	—	—	—	—	—	— %
41321 General Fund/Tuition from Other Districts	67,022	60,000	90,000	225,000	135,000	135,000	150 %
41510 General Fund/ Earning on Investments	6,015	6,453	5,140	6,400	5,140	1,260	25 %
41510 Krupowicz Scholarship Fund/Earnings	119	25	—	—	—	—	— %
41702 Bookstore & Lock Sales & Rentals	—	—	660	500	—	(160)	(24)%
41707 Other Fees	—	326	350	350	—	—	— %
49999 ARPA Grant from Town	—	—	—	900,000	—	900,000	— %
41717 General Fund/ Other fees from District Activies	205	—	—	—	350	—	— %
41980 General Fund/Prior Year -NCRSEP	—	—	—	—	—	—	— %
41901 General Fund/Rental Income	24,715	30,060	43,780	40,000	43,780	(3,780)	(9)%
41920 General Fund/Contributions/Donations-Private Sources	—	—	1,348	500	1,348	(848)	(63)%
41940 General Fund/ Textbook Sales & Rentals	—	—	6	—	666	(6)	(100)%
41960 General Fund/Miscellaneous revenue from a Government Unit	—	121,036	—	—	—	—	— %

# Middletown Public Schools

## Revenue Summary

	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2024 Forecast	FY2023- FY2022 \$	FY2023- FY2022 %
41980 General Fund/ Refund-Prior Year Expenditures	12,060	215,692	14,150	24,000	14,150	9,850	70 %
41990 General Fund/Miscellaneous Revenue	1,127	56,069	10,000	48,000	10,000	38,000	380 %
41901 Capital Improvement Program/School Rental Income	80,624	—	—	—	68,328	—	— %
	200,550	489,661	165,434	1,244,750	278,762	1,079,316	652 %
<b>Private Contributions/Donations</b>							
41920 Program/School Private Donations	—	—	—	—	—	—	— %
41920 Donations Feinstein Foundation	17,133	65,310	28,000	28,000	28,000	—	— %
41920 Donations Van Beuren Foundation	25,000	—	—	78,660	—	78,660	— %
41920 Donations RI Interlocal Risk Mgmt Trust	—	—	—	—	—	—	— %
41920 Donations Office Max	—	—	—	—	—	—	— %
41920 Donations Target Fund	—	—	—	—	—	—	— %
41920 Donations Parent Teacher Organizations	8,838	8,231	4,300	4,300	4,300	—	— %
41920 Donations Middletown Ed Collaborative	9,510	—	10,000	10,000	10,000	—	— %
41920 Donations Middletown Scholarship Fund	16,500	29,522	—	—	—	—	— %
41920 Donations EBCAP 1 Fund	1,436	—	—	6,121	—	6,121	— %
41920 Donations EBCAP 2 Fund	5,383	8,838	615	—	—	(615)	(100)%
41920 Donations EBCAP 3 Fund	—	685	—	615	—	615	— %
41920 Donations Angel Fund- Food Service	—	—	—	—	—	—	— %
41920 Donations Safety Town	—	—	—	—	—	—	— %
41920 Donations National Math Science Institute	—	—	—	—	—	—	— %
41920 Donations Gaudet Middle School	—	18,654	500	500	500	—	— %
41920 Donations Freshman Basketball	—	—	—	—	—	—	— %
41920 Donations Aquidneck School	85	—	500	500	500	—	— %
41920 Donations Forest Avenue School	1,031	—	1,000	1,000	1,000	—	— %
41920 Donations Middletown High School	5,088	890	3,000	3,000	3,000	—	— %
41920 Donations Athletic Boosters	4,365	129	3,500	3,500	3,500	—	— %
41920 Donations Robotics Program	2,000	1,550	2,000	2,000	2,000	—	— %
	97,619	133,809	54,915	139,696	54,300	84,781	154 %
						—	— %
<b>Capital Improvement Program</b>							
45501 Lease/Town Funded	—	—	—	—	—	—	— %
41210 JFK Special Revenue Fund	—	—	—	—	330,000	—	— %
41210 Town Other Taxes	—	100,220	330,000	—	—	(330,000)	(100)%
41510 Miscellaneous Revenue	—	—	—	—	—	—	— %
41510 Earnings on Investment	66,800	159	—	—	—	—	— %
41990 Miscellaneous Revenue	—	79,827	68,328	—	—	(68,328)	(100)%
41980 ERATE Reimbursement Program	—	—	—	—	—	—	— %
44101 Impact Aid	74,950	—	235,217	—	—	(235,217)	(100)%
45102 Bond Proceeds	—	—	—	—	—	—	— %
45102 State Capital Grants/Wireless Classroom Initiative	—	—	—	—	—	—	— %
45501 Town Proceeds from Capital Leases	—	496,394	—	—	—	—	— %
46202 Pubic Entity Contribution	915,494	—	—	—	—	—	— %
	1,057,244	676,600	633,545	—	330,000	(633,545)	(100)%

# Middletown Public Schools

## Revenue Summary

	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2024 Forecast	FY2023- FY2022 \$	FY2023- FY2022 %
<b>Enterprise Funds</b>							
41611 School Lunch Program Proceeds from Sales	299,215	22,182	430,000	430,000	430,000	—	— %
41707 After School Program	—	—	—	—	—	—	— %
41701 Athletic Gate Receipts	12,899	—	18,000	18,000	18,000	—	— %
41704 Summer School	—	—	14,295	14,295	14,295	—	— %
41707 Summer Camp	—	—	74,820	74,820	74,820	—	— %
41707 Gaudet Planetarium	235	—	13,500	13,500	13,500	—	— %
41980 Enterprise Fund/ Refund of Prior Year Expenditures	—	—	—	—	—	—	— %
	312,349	22,182	550,615	550,615	550,615	—	— %
<b>Appropriations from Fund Balance</b>							
41250 Impact Aid/Capital	—	—	—	—	—	—	— %
41250 Committed	—	—	—	—	—	—	— %
41250 Bond Proceeds	—	—	2,091,281	—	—	(2,091,281)	(100)%
41250 NCRSEP/Local Medicaid	—	—	—	—	299,350	—	— %
43250 State Categoricals	—	—	84,781	—	—	(84,781)	(100)%
41250 Assigned One Time	—	—	—	—	165,000	—	— %
41250 General Fund	—	—	840,840	—	310,063	(840,840)	(100)%
	—	—	3,016,902	—	774,413	(3,016,902)	(100)%
<b>School Department Revenue Total</b>	<b>38,969,816</b>	<b>39,955,783</b>	<b>45,704,556</b>	<b>44,296,226</b>	<b>43,174,532</b>	<b>(1,408,330)</b>	<b>(3)%</b>

# Middletown Public Schools

## Expenditures

	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
51110 Regular Salaries	20,330,532	20,551,058	21,569,650	21,736,217	166,567	1 %
51113 Professional Days/Grant/GF	—	—	—	—	—	— %
51115 Salaries - Day/Long Term Sub	307,530	443,367	274,307	263,362	(10,945)	(4)%
51132 Department Head/Supervisors	280,104	286,753	295,056	300,733	5,677	2 %
51133 Longevity - Non-certified Only	24,552	21,139	20,955	17,320	(3,635)	(17)%
51335 Retroactive Salary	—	18,937	—	—	—	— %
51201 Regular Overtime	36,866	115,930	40,301	46,600	6,299	16 %
51202 Snow Removal Overtime	4,542	17,626	18,054	24,100	6,046	33 %
51302 Professional Develop	—	6,006	145,843	145,843	—	— %
51303 Professional Develop-Sch	807	—	—	—	—	— %
51306 Vacation Payoff	73,070	104,971	52,121	56,821	4,700	9 %
51308 After School Programs	9,222	21,836	65,025	65,025	—	— %
51309 Tutoring	15,263	13,771	9,814	17,196	7,382	75 %
51311 Curriculum Work	1,561	390	2,915	2,915	—	— %
51322 Severance	13,625	14,625	16,160	16,000	(160)	(1)%
51325 Breakfast Supervision	2,150	1,397	—	1,500	1,500	— %
51326 Teacher Support Team Payments	—	—	—	—	—	— %
51332 Sick Payoff - Non Severance	45,295	67,473	36,545	40,000	3,455	9 %
51335 Performance Based Compensation	—	—	—	—	—	— %
51338 Summer Programs/Stipends Regular Salary	188,986	195,253	223,019	223,019	—	— %
51401 Stipend -Other	140,950	139,906	172,278	192,224	19,946	12 %
51403 Stipend Athletic Extracurricular	19,233	6,850	110,503	60,000	(50,503)	(46)%
51404 Stipend Athletic Coaches/Extracurricular	50,082	40,020	2,000	76,000	74,000	3,700 %
51406 Stipend-Athletic Event Officials	—	—	—	—	—	— %
51407 Stipend-Mentors	7,119	3,145	5,000	5,000	—	— %
<b>Compensation Salaries</b>	<b>21,551,489</b>	<b>22,070,453</b>	<b>23,059,546</b>	<b>23,289,875</b>	<b>230,329</b>	<b>1 %</b>
52101 Health and Medical Premiums	2,750,970	2,898,651	3,050,647	3,121,812	71,165	2 %
52102 Life	43,947	52,557	72,813	58,362	(14,451)	(20)%
52103 Dental	186,045	186,248	192,233	192,665	432	— %
52105 Disability	9,279	8,999	12,190	10,126	(2,064)	(17)%
52109 Medical Buyback Payments	143,392	135,227	157,761	171,086	13,325	8 %
52122 Health/Medical Self Insured/Retiree	254,387	300,821	319,986	267,544	(52,442)	(16)%
52125 Dental Self Insured/Retiree	2,498	1,956	4,751	3,140	(1,611)	(34)%
52201 Current Benefits	20,000	17,500	—	—	—	— %
52202 Future Benefits/Retiree	186,778	231,142	20,848	175,058	154,210	740 %
52203 Teacher/Administrative Pension - ERSRI	2,573,840	2,667,338	2,805,729	2,855,513	49,784	2 %
52204 Private Pension Payment	13,574	26,278	21,900	21,900	—	— %
52207 Survivor Benefits - ERSRI	25,054	24,421	25,222	24,464	(758)	(3)%
52208 MERS Pension	304,972	326,687	311,939	368,186	56,247	18 %
52213 Teacher/Administrative Pension - ERSRI	386,435	398,394	453,429	459,241	5,812	1 %
52218 MERS Pension - DC	24,973	24,875	25,179	30,706	5,527	22 %
52301 FICA	226,554	253,225	241,281	253,312	12,031	5 %
52302 Medicare	299,291	307,337	388,793	303,043	(85,750)	(22)%
52501 Unemployment Insurance	52,695	64,227	27,194	25,000	(2,194)	(8)%
52710 Workers Comp Premium	157,489	202,878	152,593	249,000	96,407	63 %
52915 Emp Assist Prig/Union Benefits	—	—	—	—	—	— %

# Middletown Public Schools

## Expenditures

	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
52910 Auto Allowance	11,966	12,500	12,500	12,500	—	— %
52915 Union Benefits & Pension	125	300	—	—	—	
52917 Tuition Reimbursement - Non Taxable	2,536	5,222	5,000	6,250	1,250	25 %
<b>Compensation Benefits</b>	<b>7,676,800</b>	<b>8,146,783</b>	<b>8,301,988</b>	<b>8,608,908</b>	<b>306,920</b>	<b>4 %</b>
53201 Diagnosticians	—	—	—	—	—	— %
53202 Speech Therapists	6,375	9,528	7,450	10,151	2,701	36 %
53203 Occupational Therapists	123,323	137,613	168,200	169,520	1,320	1 %
53204 Therapists	66,139	89,552	50,000	50,633	633	1 %
53206 Audiologists	—	—	—	—	—	— %
53207 Interpreters and Translators	451	572	651	—	(651)	(100)%
53208 Orientation and Mobility Specialists	850	1,758	—	4,470	4,470	— %
53209 Contracted Bus Assistants/Monitors	177,792	373,830	423,025	352,264	(70,761)	(17)%
53210 Performing Arts	560	300	6,720	8,200	1,480	22 %
53211 Physical Therapists	54,829	55,754	68,982	87,382	18,400	27 %
53213 Evaluations	5,728	2,764	—	—	—	— %
53214 Mentoring	—	—	—	—	—	— %
53216 Tutoring Services	4,066	30,265	—	36,540	36,540	— %
53218 Student Assistance	567,819	348,129	243,502	262,598	19,096	8 %
53220 Other Purchased Educational Services	157,015	121,723	396,567	407,044	10,477	3 %
53221 Virtual Classrooms	18,800	8,300	9,400	10,000	600	6 %
53222 Web-Based Supplemental Instar Programs	143,862	98,879	149,804	151,662	1,858	1 %
53223 Instructional Teachers	—	—	—	—	—	— %
53224 Personal-Care Attendants	75,550	97,808	40,000	99,240	59,240	148 %
53301 Professional Development /Training	32,456	52,317	117,738	132,538	14,800	13 %
53302 Curriculum Development	—	—	—	—	—	— %
53303 Conferences / Workshops	5,923	11,106	14,455	12,458	(1,997)	(14)%
53401 Auditing/Actuarial Services	27,424	32,834	27,234	30,684	3,450	13 %
53402 Legal Services	66,972	104,325	84,925	68,463	(16,462)	(19)%
53403 Health Service Providers for Students	260	—	3,500	5,000	1,500	43 %
53406 Other Services	137,700	58,672	226,176	26,176	(200,000)	(88)%
53409 Negotiations/Arbitration	482	1,410	—	—	—	— %
53410 Police and Fire Detail	2,183	515	834	850	16	2 %
53411 Physicians	2,300	2,300	2,300	2,300	—	— %
53412 Dentists	2,300	—	2,300	2,300	—	— %
53414 Medicaid Claims Provider	1,757	3,335	4,079	—	(4,079)	(100)%
53416 Officials/Referees	23,822	30,150	36,970	56,470	19,500	53 %
53417 Contracted Nursing Services	180,468	142,563	115,112	232,093	116,981	102 %
53501 Data Processing Services	64,049	85,065	71,143	31,143	(40,000)	(56)%
53502 Other Technical Services	359,080	460,422	401,387	410,522	9,135	2 %
53503 Testing	33,633	—	—	—	—	— %
53701 Other Charges	375	—	—	—	—	— %
53703 Accreditation	—	—	—	3,500	3,500	— %
53705 Shipping and Postage	14,498	9,042	17,643	4,683	(12,960)	(73)%
53706 Catering/Food Reimbursement	4,346	1,449	1,750	1,950	200	11 %
<b>Purchased Prof/Technical Services</b>	<b>2,363,187</b>	<b>2,372,280</b>	<b>2,691,847</b>	<b>2,670,834</b>	<b>(21,013)</b>	<b>(1)%</b>

# Middletown Public Schools

## Expenditures

	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
54201 Rubbish Disposal Services	50,597	54,111	56,657	59,151	2,494	4 %
54202 Snow Plowing and Removal Services	7,035	35,370	20,124	31,200	11,076	55 %
54205 Rodent and Pest Control Services	1,515	1,380	1,450	3,400	1,950	134 %
54206 Cleaning Services	857	805	1,200	—	(1,200)	(100)%
54310 Non-Technology-Maintenance and Repairs	245,082	196,509	7,125	9,091	1,966	28 %
54311 Maintenance/Repairs for Fixtures and Equip	92,290	60,080	83,119	89,193	6,074	7 %
54312 Maintenance/Repairs General Svs	703	5,733	1,673	1,673	—	— %
54313 Maintenance/Repairs-Non Student Transport	9,450	13,377	9,175	13,000	3,825	42 %
54320 Maintenance/Repairs-Technology Hardware	3,896	15,160	4,275	4,575	300	7 %
54321 Maintenance/Repairs-Electrical	148,355	30,719	11,900	19,500	7,600	64 %
54322 Maintenance/Repairs-HVAC	65,170	141,233	147,166	89,796	(57,370)	(39)%
54323 Maintenance/Repairs-Glass	—	—	—	750	750	— %
54324 Maintenance/Repairs-Plumbing	13,278	38,637	11,320	—	(11,320)	(100)%
54325 Maintenance/Repairs-Vandalism	—	—	—	13,852	13,852	— %
54402 Water	25,737	24,313	29,831	31,080	1,249	4 %
54403 Telephone	35,737	54,294	16,890	33,600	16,710	99 %
54404 Energy Management Services	—	—	—	—	—	— %
54405 Sewage/Cesspool	34,700	37,525	37,864	37,880	16	— %
54406 Wireless Communications	21,039	13,611	23,819	18,818	(5,001)	(21)%
54407 Internet Connectivity	16,366	31,145	31,500	27,000	(4,500)	(14)%
54501 School and District Construction	2,496,748	592,622	—	—	—	— %
54601 Rental Land/Buildings	13,765	26,638	17,743	22,200	4,457	25 %
54602 Rental of Equipment/Vehicles	30,499	26,702	50,413	12,310	(38,103)	(76)%
54604 Graduation Rentals	5,000	12,452	13,031	13,031	—	— %
54605 Ice Rink Rental	—	—	—	—	—	— %
65606 Pool Rental	—	2,300	—	—	—	— %
54901 Other Purchased Property Services	22,459	5,783	7,400	6,300	(1,100)	(15)%
54902 Alarm and Fire Safety Services	14,106	22,663	18,363	17,900	(463)	(3)%
54903 Moving and Rigging	50	—	—	—	—	— %
54904 Vehicle Registration	—	52	40	—	(40)	(100)%
<b>Purchased Property Services</b>	<b>3,354,434</b>	<b>1,443,884</b>	<b>602,078</b>	<b>558,556</b>	<b>(43,522)</b>	<b>(7)%</b>
55110 Student Transportation	2,209	4,192	4,748	3,258	(1,490)	(31)%
55111 Transportation Contractors	1,725,861	2,059,007	2,150,759	2,244,154	93,395	4 %
55201 Property and Liability/Auto Insurance	192,063	205,737	139,941	238,000	98,059	70 %
55206 Fleet/Vehicle Insurance	10,644	11,113	10,645	—	—	— %
55401 Advertising Costs	7,094	2,502	3,395	3,000	(395)	(12)%
55501 Printing/Document Copying	899	476	1,348	298	(1,050)	(78)%
55610 Tuition To Other School Districts /State	639,496	717,793	725,006	944,976	219,970	30 %
55630 Tuition To Private Sources	1,960,747	2,081,965	2,145,217	2,717,405	572,188	27 %
55640 Tuition To Education Svc Agencies / State	410,025	234,850	204,850	109,013	(95,837)	(47)%
55660 Tuition To Charter Schools	11,062	48,000	45,176	57,467	12,291	27 %
55690 Tuition - Other	11,878	4,794	4,736	6,200	1,464	31 %
55701 Food Service Contractors	554,110	427,039	730,777	730,777	—	— %

# Middletown Public Schools

## Expenditures

	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
55705 Inspection Services	640	—	640	640	—	— %
55801 Board Travel	—	—	—	—	—	— %
55803 Employee Travel - Non-Teachers	12,647	15,264	18,648	19,882	1,234	7 %
55807 Student Travel	—	—	—	—	—	— %
55809 Employee Travel - Teachers	930	—	—	125	125	— %
55810 Travel - Other	1,731	—	—	—	—	— %
<b>Other Purchased Services</b>	<b>5,542,036</b>	<b>5,812,732</b>	<b>6,185,886</b>	<b>7,075,195</b>	<b>889,309</b>	<b>14 %</b>
56101 General Supplies and Materials	180,969	106,063	511,729	413,279	(98,450)	(19)%
56112 Uniform/Wearing Apparel Supplies	7,077	5,008	5,328	5,400	72	1 %
56113 Graduation Supplies	9,671	5,253	6,130	5,467	(663)	(11)%
56115 Medical Supplies	4,684	17,982	4,823	3,295	(1,528)	(32)%
56116 Athletic Supplies	16,106	3,426	21,897	22,714	817	4 %
56117 Honors/Awards Supplies	6,580	2,804	11,700	10,300	(1,400)	(12)%
56201 Natural Gas	195,623	236,666	245,658	245,850	192	— %
56202 Gasoline	3,747	4,324	3,900	4,500	600	15 %
56203 Diesel Fuel	6,502	6,204	7,736	9,470	1,734	22 %
56204 Propane	255	—	139	247	108	78 %
56206 Claims/Settlements	—	—	—	—	—	— %
56207 Vehicle Maintenance Supplies/Parts	398	531	600	1,300	700	117 %
56211 Other Supplies	33,841	122,968	34,750	36,600	1,850	5 %
56213 Glass	812	165	600	850	250	42 %
56214 Paint	5,171	3,334	7,500	8,100	600	8 %
56215 Electricity	371,919	404,586	398,252	400,000	1,748	— %
56216 Lumber and Hardware	5,023	4,582	5,050	5,050	—	— %
56217 Plumbing and Heating Supplies	7,863	27,608	26,499	14,391	(12,108)	(46)%
56218 Electrical Supplies	514	329	950	1,400	450	47 %
56219 Custodial Supplies	110,886	106,219	77,023	78,000	977	1 %
56220 Snow and Ice Supplies	2,411	1,291	2,600	2,600	—	— %
56221 Lamps and Lights	682	—	1,000	1,150	150	15 %
56401 Textbooks	6,775	84,698	3,220	2,360	(860)	(27)%
56402 Library Books	8,443	770	7,499	3,050	(4,449)	(59)%
56403 Reference Books	—	—	—	120	120	— %
56404 Subscriptions and Periodicals/Reference	3,439	1,051	1,813	2,520	707	39 %
56405 Book Repairs	226	—	176	—	(176)	(100)%
56406 Textbooks - Non-Public	(16)	—	500	600	100	20 %
56407 Web-based Software Library	11,681	11,230	10,699	11,000	301	3 %
56409 Textbooks - Electronic	—	—	6,820	—	(6,820)	(100)%
56410 Textbooks - Dual Enroll	1,941	1,151	542	600	58	11 %
56501 Technology-Related Supplies	23,779	57,295	14,208	18,706	4,498	32 %
<b>Supplies/Materials/Other Costs</b>	<b>1,027,002</b>	<b>1,215,538</b>	<b>1,419,341</b>	<b>1,308,919</b>	<b>(110,422)</b>	<b>(8)%</b>
57102 Land Improvements	—	—	—	—	—	— %
57202 Building Improvements	340,590	62,769	2,091,281	—	(2,091,281)	(100)%
57301 Vehicles	—	—	—	—	—	— %
57305 Equipment	122,422	—	22,375	14,499	(7,876)	(35)%



# Middletown Public Schools

		Expenditures					
		FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Proposed Budget	FY2023- FY2022 \$	FY2023- FY2022 %
57306	Furniture and Fixtures	175,316	19,705	35,421	35,551	130	— %
57309	Technology Related Hardware	470,903	503,526	1,142,794	623,352	(519,442)	(45)%
57311	Technology Software	—	—	28,750	28,750	—	— %
<b>Property/Capital Expenditures</b>		<b>1,109,231</b>	<b>586,000</b>	<b>3,320,621</b>	<b>702,152</b>	<b>(2,618,469)</b>	<b>(79)%</b>
58101	Professional Organization Fees	32,315	37,780	35,603	19,855	(15,748)	(44)%
58102	Other Dues and Fees	30,741	19,938	37,768	26,356	(11,412)	(30)%
58103	Bank Fees	34,525	12,859	49,878	35,576	(14,302)	(29)%
58104	License and Permit Fees	65	—	—	—	—	— %
58201	Tax Liability/Penalty	—	—	—	—	—	— %
58206	Claims & Settlements	—	—	—	—	—	— %
58901	Other Miscellaneous Expenses	5,500	180	—	—	—	— %
58902	Bad Debt Expense	—	—	—	—	—	— %
59101	Transfer Account	—	300	—	—	—	— %
59701	Fiduciary Activities	—	39,945	—	—	—	— %
59901	NCRSEP Regional Payment	—	—	—	—	—	— %
59998	Budgeted Contingencies	—	—	—	—	—	— %
<b>Total Miscellaneous Expenditures</b>		<b>103,146</b>	<b>111,002</b>	<b>123,249</b>	<b>81,787</b>	<b>(41,462)</b>	<b>(34)%</b>
<b>School Department Expenditure Total</b>		<b>\$ 42,727,325</b>	<b>\$ 41,758,672</b>	<b>\$ 45,704,556</b>	<b>\$ 44,296,226</b>	<b>\$(1,408,330)</b>	<b>(3)%</b>