

| | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|----------------------------|----------------------|
| Town of Cheshire | | | | | |
| FY 2020 Expenditures | | | | | |
| Final Version as of 5/21/2019 | | | | | |
| Jointly Presented by Board of Selectmen and the Advisory Board | | | | | |
| | | | | | |
| <u>Fund/Account</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY20 vs FY19</u> | <u>%</u> |
| | <u>Appropriation</u> | <u>Appropriation</u> | <u>Appropriation</u> | <u>Variance</u> | <u>Change</u> |
| Moderator | | | | | |
| Moderator Salary | \$ 50 | \$ 50 | \$ 50 | \$ - | 0.00% |
| Moderator Expense | \$ 25 | \$ 25 | \$ 25 | \$ - | 0.00% |
| Moderator Sub-Total | \$ 75 | \$ 75 | \$ 75 | \$ - | 0.00% |
| Selectmen | | | | | |
| Selectmen Salary, 5 members | \$ 3,500 | \$ 3,570 | \$ 17,850 | \$ 14,280 | 400.00% |
| Selectmen Salary, Clerk | \$ 3,500 | \$ 3,570 | \$ - | \$ (3,570) | -100.00% |
| Selectmen Salary, 3rd Member | \$ 3,500 | \$ 3,570 | \$ - | \$ (3,570) | -100.00% |
| Selectmen's Secretary | \$ 5,799 | \$ 5,915 | \$ 6,033 | \$ 118 | 2.00% |
| Selectmen's Expenses | \$ 3,400 | \$ 3,400 | \$ 6,400 | \$ 3,000 | 88.24% |
| Conservation Commission Salaries | \$ - | \$ - | \$ 900 | \$ 900 | #DIV/0! |
| Conservation Consultant Salary | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.00% |
| ConsComm Expenses | \$ 2,400 | \$ 2,400 | \$ 1,500 | \$ (900) | -37.50% |
| Town Counsel | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0.00% |
| Clean Lakes Program | \$ 16,000 | \$ 20,000 | \$ 20,000 | \$ - | 0.00% |
| Annual Town Audit | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0.00% |
| Town Administrator Salary | \$ 21,433 | \$ 40,000 | \$ 40,000 | \$ - | 0.00% |
| Town Administrator Assistant Salary | \$ 4,569 | \$ 4,660 | \$ 4,754 | \$ 93 | 2.00% |
| Town Administrator Expenses | \$ 300 | \$ 300 | \$ 800 | \$ 500 | 166.67% |
| #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| Marketing Initiative | \$ - | \$ - | \$ 2,500 | \$ 2,500 | #DIV/0! |
| Accounting and Technology | \$ - | \$ - | \$ 6,000 | \$ 6,000 | #DIV/0! |
| Group Purchasing Collaborative | \$ 600 | \$ 600 | \$ 600 | \$ - | 0.00% |
| Selectmen Budget Sub-Total | \$ 80,501 | \$ 103,485 | \$ 122,837 | \$ 19,351 | 18.70% |
| Accountant | | | | | |
| Accountant Salary | \$ 23,890 | \$ 24,368 | \$ 24,855 | \$ 487 | 2.00% |
| Accountant Expenses/Dues | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ - | 0.00% |
| Accountant Software | \$ 1,250 | \$ 1,250 | \$ 1,650 | \$ 400 | 32.00% |
| Accountant Sub-Total | \$ 26,840 | \$ 27,318 | \$ 28,205 | \$ 887 | 3.25% |

| <u>Fund /Account</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY20 vs FY19</u> | <u>%</u> |
|-------------------------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| | <u>Appropriation</u> | <u>Appropriation</u> | <u>Appropriation</u> | <u>Variance</u> | <u>Change</u> |
| Treasurer | | | | | |
| Treasurer Salary | \$ 24,000 | \$ 24,480 | \$ 24,969 | \$ 489 | 2.00% |
| Treasurer Expenses, Postage, etc. | \$ 5,200 | \$ 5,200 | \$ 5,200 | \$ - | 0.00% |
| Treasurer Mileage and Trips | \$ 200 | \$ 300 | \$ 300 | \$ - | 0.00% |
| Treasurer Computer Training | \$ 200 | \$ 250 | \$ 250 | \$ - | 0.00% |
| Treasurer/Accountant Software | \$ 1,250 | \$ 1,250 | \$ 1,650 | \$ 400 | 32.00% |
| Treasurer Tax Title Expense | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.00% |
| Treasurer Sub-Total | \$ 32,850 | \$ 33,480 | \$ 34,369 | \$ 889 | 2.66% |
| Tax Collector | | | | | |
| Tax Collector Salary | \$ 23,367 | \$ 23,834 | \$ 24,310 | \$ 476 | 2.00% |
| Tax Collector Expenses | \$ 4,200 | \$ 3,000 | \$ 3,000 | \$ - | 0.00% |
| Tax Collector Postage | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.00% |
| Tax Collector Contract Services | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.00% |
| Tax Collector Tax Title Expenses | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.00% |
| Tax Collector Sub-Total | \$ 34,567 | \$ 33,834 | \$ 34,310 | \$ 476 | 1.41% |
| Assessors | | | | | |
| Assessor's Salary, Chairman | \$ 3,500 | \$ 3,570 | \$ 3,641 | \$ 71 | 2.00% |
| Assessor's Salary, Clerk | \$ 3,000 | \$ 3,060 | \$ 3,121 | \$ 61 | 2.00% |
| Assessor's Salary, 3rd Member | \$ 3,000 | \$ 3,060 | \$ 3,121 | \$ 61 | 2.00% |
| Assessor's Administrator | \$ 18,007 | \$ 18,367 | \$ 18,734 | \$ 367 | 2.00% |
| Assessor's Supplies | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.00% |
| Assessor's Computer Expense | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ - | 0.00% |
| Assessor's Education | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.00% |
| Assessor's Contracted Services | \$ 29,600 | \$ 29,900 | \$ 30,000 | \$ 100 | 0.33% |
| Assessor's Sub-Total | \$ 60,807 | \$ 61,657 | \$ 62,318 | \$ 661 | 1.07% |
| Finance Committee | | | | | |
| Finance Committee Expenses | \$ 50 | \$ 50 | \$ 50 | \$ - | 0.00% |
| Finance Committee Dues | \$ 155 | \$ 155 | \$ 160 | \$ 5 | 3.23% |
| Finance Committee Mileage, Meetings | \$ 1,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.00% |
| Finance Committee Sub-Total | \$ 1,205 | \$ 2,205 | \$ 2,210 | \$ 5 | 0.23% |

| <u>Fund/Account</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY20 vs FY19</u> | <u>%</u> |
|---|----------------------|----------------------|----------------------|---------------------|---------------|
| | <u>Appropriation</u> | <u>Appropriation</u> | <u>Appropriation</u> | <u>Variance</u> | <u>Change</u> |
| Town Clerk | | | | | |
| Town Clerk Salary | \$ 23,367 | \$ 23,834 | \$ 24,311 | \$ 477 | 2.00% |
| Town Clerk Expenses | \$ 1,950 | \$ 1,950 | \$ 1,950 | \$ - | 0.00% |
| Town Clerk Dog License Expense | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.00% |
| Town Clerk Education | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ - | 0.00% |
| Town Clerk Book Repair | \$ 3,500 | \$ 4,000 | \$ 4,500 | \$ 500 | 12.50% |
| Town Clerk General Code expenses | \$ - | \$ - | \$ 4,045 | \$ 4,045 | #DIV/0! |
| Annual Census / Street Lists | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ - | 0.00% |
| Copy Machine Expenses | \$ 850 | \$ 1,000 | \$ 1,000 | \$ - | 0.00% |
| Copy Machine Service Contract | \$ 1,000 | \$ 1,100 | \$ 1,200 | \$ 100 | 9.09% |
| Town Clerk Sub-Total | \$ 35,867 | \$ 37,084 | \$ 42,206 | \$ 5,122 | 13.81% |
| Elections and Registration | | | | | |
| Board of Registrars | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ - | 0.00% |
| Elections and Registration | \$ 12,000 | \$ 13,500 | \$ 14,500 | \$ 1,000 | 7.41% |
| Vital Statistics | \$ 100 | \$ 100 | \$ 100 | \$ - | 0.00% |
| Town Report Printing | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.00% |
| Elections and Registration Sub-Total | \$ 23,100 | \$ 24,600 | \$ 25,600 | \$ 1,000 | 4.07% |
| Planning | | | | | |
| Planning Board Salaries | \$ - | \$ - | \$ 1,500 | \$ 1,500 | |
| Planning Board Expenses | \$ 2,000 | \$ 2,515 | \$ 2,515 | \$ - | 0.00% |
| BRPC Assessment | \$ 2,453 | \$ 2,515 | \$ 2,578 | \$ 63 | 2.49% |
| Planning Board Contracted Services | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.00% |
| Zoning Board of Appeals | \$ 600 | \$ 600 | \$ 600 | \$ - | 0.00% |
| ZBA Contracted Services | \$ 800 | \$ 800 | \$ 800 | \$ - | 0.00% |
| Planning Related Sub-Total | \$ 7,853 | \$ 8,430 | \$ 9,993 | \$ 1,563 | 18.54% |
| Employee Expenses | | | | | |
| Berkshire County Retirement | \$ 92,908 | \$ 103,145 | \$ 116,147 | \$ 13,002 | 12.61% |
| Employee Health Insurance | \$ 264,167 | \$ 160,000 | \$ 160,000 | \$ - | 0.00% |
| MEDC Employer Share | \$ 8,300 | \$ 8,300 | \$ 9,000 | \$ 700 | 8.43% |
| OPEB funding for Town Employee future liabilities | \$ - | \$ 2,000 | \$ 2,000 | \$ - | 0.00% |
| Employee Expenses Sub-Total | \$ 365,375 | \$ 273,445 | \$ 287,147 | \$ 13,702 | 5.01% |

| <u>Fund /Account</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY20 vs FY19</u> | <u>%</u> |
|--|----------------------|----------------------|----------------------|----------------------|---------------|
| | <u>Appropriation</u> | <u>Appropriation</u> | <u>Appropriation</u> | <u>Variance</u> | <u>Change</u> |
| Town Building Expenses | | | | \$ - | |
| Town Hall Utilities | \$ 21,000 | \$ 21,000 | \$ 30,000 | \$ 9,000 | 42.86% |
| Town Hall - Elevator Inspection | \$ - | \$ - | \$ 1,860 | \$ 1,860 | |
| Fire Department Utilities | \$ 11,000 | \$ 11,500 | \$ 26,500 | \$ 15,000 | 130.43% |
| Town Shed Utilities | \$ 5,600 | \$ 4,400 | \$ 18,000 | \$ 13,600 | 309.09% |
| Senior Center Utilities | \$ 4,700 | \$ 4,200 | \$ 4,200 | \$ - | 0.00% |
| Town Telephone Service | \$ 10,400 | \$ 11,400 | \$ 13,000 | \$ 1,600 | 14.04% |
| Custodian | \$ 6,240 | \$ 18,000 | \$ 33,280 | \$ 15,280 | 84.89% |
| Special Repairs to Town Buildings | \$ 11,000 | \$ 11,000 | \$ 50,000 | \$ 39,000 | 354.55% |
| Town Insurance | \$ 65,188 | \$ 86,500 | \$ 90,000 | \$ 3,500 | 4.05% |
| Cheshire Elementary School Maintenance | \$ - | \$ 70,000 | \$ 70,000 | \$ - | 0.00% |
| Town Building Expenses Sub-Total | \$ 135,128 | \$ 238,000 | \$ 336,840 | \$ 98,840 | 41.53% |
| TOTAL GENERAL GOVERNMENT | \$ 804,168.00 | \$ 843,613.16 | \$ 986,108.96 | \$ 142,495.80 | 16.89% |
| Police Department | | | | | |
| Police Chief Salary | \$ 3,500 | \$ 3,570 | \$ 3,641 | \$ 71 | 2.00% |
| Police Dept. Officer's Salaries | \$ 98,675 | \$ 100,649 | \$ 103,382 | \$ 2,733 | 2.72% |
| Police Dept. General Expenses | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.00% |
| Police Dept. Auto Operating Expense. | \$ 14,754 | \$ 14,754 | \$ 14,754 | \$ - | 0.00% |
| Police Dept. Equipment | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ - | 0.00% |
| Police Department Sub-Total | \$ 125,429 | \$ 127,473 | \$ 130,277 | \$ 2,804 | 2.20% |
| Animal Control Officer | | | | | |
| Animal Control Officer Salary | \$ 3,000 | \$ 3,060 | \$ 3,060 | \$ - | 0.00% |
| Animal Control Officer Expenses | \$ 600 | \$ 600 | \$ 600 | \$ - | 0.00% |
| Animal Control Officer Trans/Disposal. | \$ 450 | \$ 550 | \$ 550 | \$ - | 0.00% |
| Animal Control Officer Training/Meetings | \$ 300 | \$ 300 | \$ 300 | \$ - | 0.00% |
| Animal Control Officer Phone | \$ 600 | \$ 480 | \$ 480 | \$ - | 0.00% |
| Animal Control Officer Sub-Total | \$ 4,950 | \$ 4,990 | \$ 4,990 | \$ - | 0.00% |
| Fire Department | | | | | |
| Fire Department Salary, Chief | \$ 3,500 | \$ 3,570 | \$ 3,570 | \$ - | 0.00% |
| Fire Department Expenses | \$ 34,079 | \$ 37,486 | \$ 43,986 | \$ 6,500 | 17.34% |
| EMS Supplies | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - | 0.00% |
| Fire Department Sub-Total | \$ 41,579 | \$ 45,056 | \$ 51,556 | \$ 6,500 | 14.43% |

| | | | | | |
|---|------------------|------------------|------------------|-----------------|---------------|
| Police/Fire Related Expenses | | | | \$ - | |
| Police/Fire Accident Insurance | \$ 8,171 | \$ 8,334 | \$ 8,501 | \$ 167 | 2.00% |
| Police/Fire Disability Insurance | \$ 6,495 | \$ 6,625 | \$ 6,758 | \$ 133 | 2.01% |
| Communications Center | \$ 19,671 | \$ 18,223 | \$ 20,769 | \$ 2,546 | 13.97% |
| Police/Fire Related Exp. Sub-Total | \$ 34,337 | \$ 33,182 | \$ 36,028 | \$ 2,846 | 8.58% |
| | | | | \$ - | |
| Inspector of Buildings | | | | \$ - | |
| Inspector of Buildings Salary | \$ 12,300 | \$ 12,546 | \$ 12,797 | \$ 251 | 2.00% |
| Inspector of Buildings Expenses/Mileage | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.00% |
| Inspector of Buildings Meetings/Training | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.00% |
| On-line Permitting System Maintenance | \$ - | \$ - | \$ 4,500 | \$ 4,500 | |
| Assistant Building Inspector | \$ 4,100 | \$ 4,182 | \$ 4,266 | \$ 84 | 2.00% |
| Inspector of Buildings Sub-Total | \$ 18,400 | \$ 18,728 | \$ 23,563 | \$ 4,835 | 25.81% |
| | | | | \$ - | |
| Gas Inspector | | | | \$ - | |
| Gas Inspector Salary | \$ 3,200 | \$ 3,264 | \$ 3,329 | \$ 65 | 2.00% |
| Gas Inspector Expenses | \$ 200 | \$ 200 | \$ 200 | \$ - | 0.00% |
| Gas Inspector Travel Expenses | \$ 200 | \$ 200 | \$ 200 | \$ - | 0.00% |
| Gas Inspector Assistant Salary | \$ 515 | \$ 515 | \$ 515 | \$ - | 0.00% |
| Gas Inspector Sub-Total | \$ 4,115 | \$ 4,179 | \$ 4,244 | \$ 65 | 1.56% |
| | | | | \$ - | |
| Wire Inspector | | | | \$ - | |
| Wire Inspector Salary | \$ 6,000 | \$ 6,120 | \$ 6,242 | \$ 122 | 2.00% |
| Wire Inspector Expenses | \$ 300 | \$ 400 | \$ 400 | \$ - | 0.00% |
| Wire Inspector Code Books and Classes | \$ 625 | \$ - | \$ - | \$ - | |
| Wire Inspector Assistant Salary | \$ 500 | \$ 510 | \$ 520 | \$ 10 | 2.00% |
| Wire Inspector Sub-Total | \$ 7,425 | \$ 7,030 | \$ 7,163 | \$ 133 | 1.89% |

| <u>Fund/Account</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY20 vs FY19</u> | <u>%</u> |
|---------------------------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| | <u>Appropriation</u> | <u>Appropriation</u> | <u>Appropriation</u> | <u>Variance</u> | <u>Change</u> |
| Tree Warden | | | | \$ - | |
| Tree & Stump Removal | \$ 15,000 | \$ 15,000 | \$ 20,000 | \$ 5,000 | 33.33% |
| Tree Replacement | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.00% |
| Tree Warden Sub-Total | \$ 16,000 | \$ 16,000 | \$ 21,000 | \$ 5,000 | 31.25% |
| Emergency Management | | | | | |
| Civil Defense Expenses | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.00% |
| Civil Defense Supplies | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.00% |
| Emergency Management Sub-Total | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.00% |
| TOTAL PROTECTION PERS/PROP | \$ 253,235 | \$ 257,638 | \$ 279,821 | \$ 22,183 | 8.61% |
| Board of Health | | | | | |
| Board of Health Salary Chairman | \$ 3,500 | \$ 3,570 | \$ 3,641 | \$ 71 | 2.00% |
| Board of Health Salary, 2nd Member | \$ 3,500 | \$ 3,570 | \$ 3,641 | \$ 71 | 2.00% |
| Board of Health Salary, 3rd Member | \$ 3,500 | \$ 3,570 | \$ 3,641 | \$ 71 | 2.00% |
| Board of Health Expenses | \$ 3,580 | \$ 3,500 | \$ 3,500 | \$ - | 0.00% |
| Board of Health Equipment | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.00% |
| Board of Health Secretary | \$ 3,162 | \$ 3,225 | \$ 3,290 | \$ 65 | 2.00% |
| Board of Health MAVEN Reporting | \$ 3,906 | \$ 4,102 | \$ 4,205 | \$ 103 | 2.51% |
| Board of Health Sub-Total | \$ 21,648 | \$ 22,037 | \$ 22,419 | \$ 382 | 1.73% |
| Animal Inspector | | | | | |
| Animal Inspector Salary | \$ 500 | \$ 510 | \$ 520 | \$ 10 | 2.00% |
| Animal Inspector Expenses | \$ 150 | \$ 150 | \$ 150 | \$ - | 0.00% |
| Animal Inspector Rabies Testing | \$ 540 | \$ 600 | \$ 600 | \$ - | 0.00% |
| Animal Inspector Sub-Total | \$ 1,190 | \$ 1,260 | \$ 1,270 | \$ 10 | 0.81% |
| Plumbing Inspector | | | | | |
| Plumbing Inspector Salary | \$ 2,000 | \$ 2,040 | \$ 2,040 | \$ - | 0.00% |
| Plumbing Inspector Expenses | \$ 200 | \$ 200 | \$ 200 | \$ - | 0.00% |
| Plumbing Inspector Travel Expenses | \$ 200 | \$ 200 | \$ 200 | \$ - | 0.00% |
| Plumbing Inspector Assistant Salary | \$ 531 | \$ 542 | \$ 542 | \$ 0 | 0.08% |
| Plumbing Inspector Sub-Total | \$ 2,931 | \$ 2,982 | \$ 2,982 | \$ 0 | 0.01% |

| <u>Fund/Account</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY20 vs FY19</u> | <u>%</u> |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| | <u>Appropriation</u> | <u>Appropriation</u> | <u>Appropriation</u> | <u>Variance</u> | <u>Change</u> |
| Town Compactor | | | | | |
| Town Compactor Operator Salaries | \$ 26,903 | \$ 15,000 | \$ - | \$ (15,000) | -100.00% |
| Board of Health Collections | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.00% |
| Town Compactor Operation Expenses | \$ 85,000 | \$ 85,000 | \$ 85,000 | \$ - | 0.00% |
| Town Compactor Site Maintenance | \$ 2,600 | \$ 2,600 | \$ 2,600 | \$ - | 0.00% |
| Bags & Stickers | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ - | 0.00% |
| Town Compactor Training & Education | \$ 150 | \$ 150 | \$ 150 | \$ - | 0.00% |
| Recycling Account | \$ 33,000 | \$ 33,000 | \$ 50,000 | \$ 17,000 | 51.52% |
| Town Compactor Sub-Total | \$ 157,653 | \$ 145,750 | \$ 147,750 | \$ 2,000 | 1.37% |
| TOTAL HEALTH & SANITATION | \$ 183,422 | \$ 172,029 | \$ 174,421 | \$ 2,392 | 1.39% |
| Highway Department | | | | | |
| Highway Dept. Salaries | \$ 233,635 | \$ 253,932 | \$ 196,020 | \$ (57,912) | -22.81% |
| Highway Dept. Superintendent Salary | \$ - | \$ - | \$ 67,292 | \$ 67,292 | |
| Highway Dept. Salaries - Overtime | \$ - | \$ - | \$ 36,000 | \$ 36,000 | |
| Highway Dept. Fringe Benefits | \$ 27,991 | \$ 29,110 | \$ - | \$ (29,110) | -100.00% |
| Highway Dept. Dues & Meetings | \$ 550 | \$ 550 | \$ 550 | \$ - | 0.00% |
| Street Lights | \$ 47,000 | \$ 47,000 | \$ 47,000 | \$ - | 0.00% |
| Road Machinery, Tools, Gas, etc. | \$ 124,800 | \$ 126,000 | \$ 126,000 | \$ - | 0.00% |
| Snow & Ice Control | \$ 192,000 | \$ 192,000 | \$ 192,000 | \$ - | 0.00% |
| Highway Dept. Repair/Maint. Roads | \$ 35,000 | \$ 35,000 | \$ 40,000 | \$ 5,000 | 14.29% |
| Town Roads & Bridges | \$ 35,000 | \$ 35,000 | \$ 40,000 | \$ 5,000 | 14.29% |
| Street Repairs | \$ 35,000 | \$ 35,000 | \$ 40,000 | \$ 5,000 | 14.29% |
| Curbing & Culverts | \$ 5,000 | \$ 5,000 | \$ 10,000 | \$ 5,000 | 100.00% |
| Guard Rails | \$ 10,000 | \$ 12,000 | \$ 12,000 | \$ - | 0.00% |
| Blacktop Account | \$ 54,000 | \$ 54,000 | \$ 54,000 | \$ - | 0.00% |
| Engineering Services | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ - | 0.00% |
| Stream Cleaning & Maintenance | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ - | 0.00% |
| Heavy Equipment Rental | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 0.00% |
| Highway Department Sub-Total | \$ 823,476 | \$ 848,092 | \$ 884,362 | \$ 36,270 | 4.28% |

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|--------------------------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| | <u>Appropriation</u> | <u>Appropriation</u> | <u>Appropriation</u> | <u>Variance</u> | <u>Change</u> |
| General Recreation | | | | \$ - | |
| General Recreation Expenses | \$ 6,920 | \$ 6,920 | \$ 11,920 | \$ 5,000 | 72.25% |
| Memorial Day | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | 0.00% |
| General Recreation Sub-Total | \$ 7,920 | \$ 7,920 | \$ 12,920 | \$ 5,000 | 63.13% |
| Library | | | | | |
| Library Department Salaries | \$ 13,360 | \$ 13,627 | \$ 13,627 | \$ - | 0.00% |
| New Books, Magazines | \$ 9,400 | \$ 9,150 | \$ 9,500 | \$ 350 | 3.83% |
| Library Insurance | \$ 950 | \$ 950 | \$ 950 | \$ - | 0.00% |
| Library Expenses, Supplies, etc. | \$ 1,700 | \$ 1,990 | \$ 1,700 | \$ (290) | -14.57% |
| InterLibrary Loan Replacements | \$ 100 | \$ 100 | \$ 100 | \$ - | 0.00% |
| Education for Library Certification | \$ 200 | \$ 200 | \$ 200 | \$ - | 0.00% |
| CWMARS Annual Fee | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.00% |
| Library Programs | \$ 800 | \$ 900 | \$ 1,000 | \$ 100 | 11.11% |
| Story Hour/Summer Reading | \$ - | \$ - | \$ 2,800 | \$ 2,800 | #DIV/0! |
| Library Operations Sub-Total | \$ 28,510 | \$ 28,917 | \$ 31,877 | \$ 2,960 | 10.24% |
| Veteran's Services | | | | | |
| Veterans Agent Services | \$ 2,000 | \$ 1,500 | \$ 1,500 | \$ - | 0.00% |
| Veterans Benefits | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - | 0.00% |
| Cemetery Flags | \$ 800 | \$ 800 | \$ 800 | \$ - | 0.00% |
| Veterans Agent Dues | \$ 50 | \$ - | \$ - | \$ - | #DIV/0! |
| Veteran's Services Sub-Total | \$ 22,850 | \$ 22,300 | \$ 22,300 | \$ - | 0.00% |
| Cemetery Department | | | | | |
| Cemetery Dept. Chairman Salary | \$ 800 | \$ 816 | \$ 832 | \$ 16 | 2.00% |
| Cemetery Dept. 2nd Member Salary | \$ 800 | \$ 816 | \$ 832 | \$ 16 | 2.00% |
| Cemetery Dept. 3rd Member Salary | \$ 800 | \$ 816 | \$ 832 | \$ 16 | 2.00% |
| Cemetery Dept. Labor | \$ 25,578 | \$ 26,090 | \$ 34,465 | \$ 8,375 | 32.10% |
| Cemetery Dept. Admin&Supplies | \$ 1,087 | \$ 1,114 | \$ 1,114 | \$ - | 0.00% |
| Cemetery Dept. Equipment & Supplies | \$ 6,303 | \$ 6,461 | \$ 6,461 | \$ - | 0.00% |
| Cemetery Department Sub-Total | \$ 35,368 | \$ 36,113 | \$ 44,537 | \$ 8,424 | 23.33% |

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|---|----------------------|----------------------|----------------------|---------------------|----------------|
| | <u>Appropriation</u> | <u>Appropriation</u> | <u>Appropriation</u> | <u>Variance</u> | <u>Change</u> |
| Unclassified Expenses | | | | | |
| Reserve Fund | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - | 0.00% |
| Capital Stabilization Account | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - | 0.00% |
| Stabilization Account | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - | 0.00% |
| Interest on Anticipated Notes | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.00% |
| Unclassified Expenses Sub-Total | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ - | 0.00% |
| Council on Aging | | | | | |
| COA General Expenses | \$ 500 | \$ 500 | \$ 8,200 | \$ 7,700 | 1540.00% |
| COA Van Operating Expenses | \$ 5,900 | \$ 5,900 | \$ 5,900 | \$ - | 0.00% |
| COA Van Operator Salary | \$ 13,042 | \$ 13,303 | \$ 15,812 | \$ 2,509 | 18.86% |
| COA Van Ride Sharing Program | \$ - | \$ - | \$ 1,500 | \$ 1,500 | 100.00% |
| COA Exercise/Programming Expense | \$ - | \$ - | \$ - | \$ - | 100.00% |
| COA Salaries | \$ - | \$ - | \$ 22,724 | \$ 22,724 | 100.00% |
| COA Aid, Additional Salary | \$ 3,200 | \$ 3,200 | \$ - | \$ (3,200) | -100.00% |
| Council on Aging Sub-Total | \$ 22,642 | \$ 22,903 | \$ 54,136 | \$ 31,233 | 136.37% |
| Cheshire Agricultural Commission Sub-total | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.00% |
| Historical Commission Sub-total | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.00% |
| Debt Service | | | | | |
| Well Land Bond Payment (FY 2024) | \$ 112,769 | \$ 110,219 | \$ 112,563 | \$ 2,344 | 2.13% |
| Fire Department Rescue Vehicle (FY 2023) | \$ 9,817 | \$ 9,817 | \$ 9,817 | \$ - | 0.00% |
| New Fire Truck (FY 2030) | \$ 36,161 | \$ 41,059 | \$ 44,984 | \$ 3,925 | 9.56% |
| Highway Truck Loan (yr 5 of 5) | \$ 39,585 | \$ - | \$ - | \$ - | |
| New Highway Truck Loan (FY 2022) | \$ 1,433 | \$ 33,057 | \$ 33,687 | \$ 630 | 1.91% |
| New Highway Truck Loan (FY 2020) | \$ 58,950 | \$ 58,134 | \$ 57,969 | \$ (165) | -0.28% |
| Debt Service Sub-total | \$ 258,715 | \$ 252,286 | \$ 259,020 | \$ 6,734 | 2.67% |
| Water Department Operations | | | | | |
| Water Dept. Chairman Salary | \$ 2,986 | \$ 3,046 | \$ 3,107 | \$ 61 | 2.00% |
| Water Dept. 2nd Member Salary | \$ 2,986 | \$ 3,046 | \$ 3,107 | \$ 61 | 2.00% |
| Water Dept. 3rd Member Salary | \$ 2,986 | \$ 3,046 | \$ 3,107 | \$ 61 | 2.00% |
| Water Dept. Superintendent Salary | \$ 57,200 | \$ 58,344 | \$ 59,511 | \$ 1,167 | 2.00% |
| Water Dept. Collector Salary | \$ 10,300 | \$ 10,506 | \$ 10,716 | \$ 210 | 2.00% |
| Water Dept. Licensed Operator Salary | \$ 7,210 | \$ 7,354 | \$ 7,501 | \$ 147 | 2.00% |
| Water Dept. Water Main Replacements | \$ 40,000 | \$ 40,000 | \$ 50,000 | \$ 10,000 | 25.00% |
| Water Dept. Operating Expenses | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ - | 0.00% |
| Water Dept. Maintenance Costs | \$ 63,332 | \$ 40,821 | \$ 41,000 | \$ 179 | 0.44% |
| Water Dept. line repairs/replacements | \$ 23,000 | \$ 23,000 | \$ 30,000 | \$ 7,000 | 30.43% |
| Water Dept. Debt Service | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | 0.00% |
| Water Department Sub-Total | \$ 280,000 | \$ 259,162 | \$ 278,048 | \$ 18,886 | 7.29% |

| Education | | | | | |
|---|------------------------|------------------------|---------------------|------------------------|------------------------|
| ACRSD Minimum Local Contribution | \$ 1,984,517 | \$ 2,380,847 | \$ 2,061,392 | \$ (319,455) | -13.42% |
| ACRSD Over Minimum Foundation | \$ 312,815 | \$ 5,505 | \$ 301,052 | \$ 295,547 | 5368.70% |
| ACRSD Transportation | \$ 183,294 | \$ 158,448 | \$ 129,525 | \$ (28,923) | -18.25% |
| ACRSD Capital Expenditures (debt service) | \$ 239,639 | \$ 250,088 | \$ 236,084 | \$ (14,004) | -5.60% |
| ACRSD (all) Sub-total | \$ 2,720,265 | \$ 2,794,888 | \$ 2,728,053 | \$ (66,835) | -2.39% |
| Vocational School Budget | \$ 420,059 | \$ 481,594 | \$ 440,802 | \$ (40,792) | -8.47% |
| Education Sub-Total | \$ 3,140,324 | \$ 3,276,482 | \$ 3,168,855 | \$ (107,627) | -3.28% |
| TOTAL OPERATING EXPENSES | \$ 5,926,130 | \$ 6,093,455 | \$ 6,262,406 | \$ 168,951 | 2.77% |
| Prior Year Variance | | 2.75% | | | |
| % of Tot. Raise & Appropriate by Key Grouping: | | | | | |
| | <u>FY 2019</u> | <u>FY 2020</u> | | <u>Variance</u> | <u>% Change</u> |
| General Government | \$ 843,613 | \$ 986,109 | | \$ 142,496 | 16.89% |
| Education | \$ 3,276,482 | \$ 3,168,855 | | \$ (107,627) | -3.28% |
| Highway Department | \$ 848,092 | \$ 884,362 | | \$ 36,270 | 4.28% |
| Solid Waste | | | \$ 9,268 | | |
| Water Department | \$ 259,162 | \$ 278,048 | | \$ 18,886 | 7.29% |
| Police & Fire | \$ 78,238 | \$ 87,584 | | \$ 9,346 | 11.95% |
| Debt Service | \$ 252,286 | \$ 259,020 | | \$ 6,734 | 2.67% |
| Cost of operating the Town (minus education) as % of total appropriation | \$ 2,281,392 46.77% | \$ 2,495,123 39.84% | | \$ 213,731 | 9.37% |
| Cost of operating the Town as % of total appropriation (minus Water) | \$ 2,022,229 42.02% | \$ 2,217,075 35.40% | | \$ 194,845 | 9.64% |
| Cost of education as % of total appropriation | \$ 3,276,482 53.23% | \$ 3,168,855 50.60% | | \$ (107,627) | -3.28% |