

<b>Town of Cheshire Operating Budget; FY 2022</b>				
<b><i>Final</i></b>				
<b><u>Fund /Account</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2022</u></b>	<b><u>FY'22 vs FY'21</u></b>	<b><u>%</u></b>
	<b><u>Appropriation</u></b>	<b><u>Appropriation</u></b>	<b><u>Variance</u></b>	<b><u>Change</u></b>
<b><i>Moderator</i></b>				
Moderator Salary	\$ 50	\$ 50	\$ -	<b>0.0%</b>
Moderator Expense	\$ 25	\$ 25	\$ -	<b>0.0%</b>
<b><i>Moderator Sub-Total</i></b>	<b>\$ 75</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>0.0%</b>
<b><i>Selectmen</i></b>				
Selectmen Salary, 5 members	\$ 17,850	\$ 18,564	\$ 714	<b>4.0%</b>
Selectmen's Expenses	\$ 10,220	\$ 6,400	\$ (3,820)	<b>-37.4%</b>
Conservation Commission Salaries	\$ 923	\$ 1,500	\$ 578	<b>62.6%</b>
Conservation Consultant Salary	\$ 500	\$ 500	\$ -	<b>0.0%</b>
ConsComm Expenses	\$ 1,500	\$ 1,500	\$ -	<b>0.0%</b>
ConsComm Secretary	\$ -	\$ 500	\$ 500	<b>100.0%</b>
Town Counsel	\$ 7,500	\$ 12,500	\$ 5,000	<b>66.7%</b>
Clean Lakes Program	\$ 24,350	\$ 27,580	\$ 3,230	<b>13.3%</b>
Annual Town Audit	\$ 7,500	\$ 12,000	\$ 4,500	<b>60.0%</b>
Town Administrator Salary	\$ 40,000	\$ 85,000	\$ 45,000	<b>112.5%</b>
Town Administrator Assistant Salary	\$ 11,434	\$ 12,500	\$ 1,066	<b>9.3%</b>
TA Continuing Education/Conferences	\$ 4,580	\$ 2,500	\$ (2,080)	<b>-45.4%</b>
Town Administrator Expenses	\$ 1,500	\$ 500	\$ (1,000)	<b>-66.7%</b>
Marketing Initiative	\$ 2,500	\$ -	\$ (2,500)	<b>-100.0%</b>
Accounting and Technology	\$ 2,200		\$ (2,200)	<b>-100.0%</b>
Group Purchasing Collaborative	\$ 600	\$ 800	\$ 200	<b>33.3%</b>
Town Website Maintenance	\$ -	\$ 5,000	\$ 5,000	<b>100.0%</b>
<b><i>Selectmen Budget Sub-Total</i></b>	<b>\$ 133,157</b>	<b>\$ 187,494</b>	<b>\$ 54,338</b>	<b>40.8%</b>

<b>Accountant</b>				
Accountant Salary	\$ 26,346	\$ 26,873	\$ 527	2.0%
Accountant Expenses/Dues	\$ 1,830	\$ 400	\$ (1,430)	-78.1%
Accountant Software	\$ 1,800	\$ 1,800	\$ -	0.0%
<b>Accountant Sub-Total</b>	<b>\$ 29,976</b>	<b>\$ 29,073</b>	<b>\$ (903)</b>	<b>-3.0%</b>
<b>Treasurer</b>				
Treasurer Salary	\$ 26,467	\$ 26,996	\$ 529	2.0%
Treasurer Expenses, Postage, etc.	\$ 5,800	\$ 6,200	\$ 400	6.9%
Treasurer Mileage and Trips	\$ 300	\$ 300	\$ -	0.0%
Treasurer Computer Training	\$ 500	\$ 500	\$ -	0.0%
Treasurer/Accountant Software	\$ 1,650	\$ 1,650	\$ -	0.0%
Treasurer Tax Title Expense	\$ 2,000	\$ 2,000	\$ -	0.0%
<b>Treasurer Sub-Total</b>	<b>\$ 36,717</b>	<b>\$ 37,646</b>	<b>\$ 929</b>	<b>2.5%</b>
<b>Tax Collector</b>				
Tax Collector Salary	\$ 25,769	\$ 26,284	\$ 515	2.0%
Tax Collector Expenses	\$ 3,000	\$ 3,000	\$ -	0.0%
Tax Collector Postage	\$ 4,500	\$ 4,500	\$ -	0.0%
Tax Collector Contract Services	\$ 1,000	\$ 1,000	\$ -	0.0%
Tax Collector Tax Title Expenses	\$ 2,000	\$ 2,000	\$ -	0.0%
<b>Tax Collector Sub-Total</b>	<b>\$ 36,269</b>	<b>\$ 36,784</b>	<b>\$ 515</b>	<b>1.4%</b>

<b>Assessors</b>				
Assessor's Salary, Chairman	\$ 3,732	\$ 3,807	\$ 75	2.0%
Assessor's Salary, Clerk	\$ 3,199	\$ 3,263	\$ 64	2.0%
Assessor's Salary, 3rd Member	\$ 3,199	\$ 3,263	\$ 64	2.0%
Assessor's Administrator	\$ 29,779	\$ 30,375	\$ 596	2.0%
Assessor's Supplies	\$ 3,585	\$ 3,585	\$ -	0.0%
Assessor's Computer Expense	\$ 1,700	\$ 1,700	\$ -	0.0%
Assessor's Education	\$ 1,610	\$ 1,610	\$ -	0.0%
Assessor's Contracted Services	\$ 21,500	\$ 21,500	\$ -	0.0%
<b>Assessor's Sub-Total</b>	<b>\$ 68,305</b>	<b>\$ 69,103</b>	<b>\$ 798</b>	<b>1.2%</b>
<b>Finance Committee</b>				
Finance Committee Expenses	\$ 50	\$ 50	\$ -	0.0%
Finance Committee Dues	\$ 160	\$ 160	\$ -	0.0%
Finance Committee Mileage, Meetings	\$ 2,000	\$ 2,000	\$ -	0.0%
<b>Finance Committee Sub-Total</b>	<b>\$ 2,210</b>	<b>\$ 2,210</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Town Clerk</b>				
Town Clerk Salary	\$ 25,770	\$ 26,285	\$ 515	2.0%
Town Clerk Expenses	\$ 1,950	\$ 1,950	\$ -	0.0%
Town Clerk Dog License Expense	\$ 500	\$ 400	\$ (100)	-20.0%
Town Clerk Education	\$ 1,200	\$ 1,200	\$ -	0.0%
Town Clerk Book Repair	\$ 4,500	\$ 4,500	\$ -	0.0%
Town Clerk General Code expenses	\$ 4,045	\$ 2,000	\$ (2,045)	-50.6%
Annual Census / Street Lists	\$ 3,500	\$ 3,500	\$ -	0.0%
Copy Machine Expenses	\$ 1,000	\$ 1,000	\$ -	0.0%
Copy Machine Service Contract	\$ 1,200	\$ 1,200	\$ -	0.0%
<b>Town Clerk Sub-Total</b>	<b>\$ 43,665</b>	<b>\$ 42,035</b>	<b>\$ (1,630)</b>	<b>-3.7%</b>
Board of Registrars	\$ 8,200	\$ 2,000	\$ (6,200)	-75.6%

Elections and Registration	\$ 15,500	\$ 7,000	\$ (8,500)	-54.8%
Vital Statistics	\$ 100	\$ -	\$ (100)	-100.0%
Town Report Printing	\$ 3,000	\$ 3,000	\$ -	0.0%
<b><i>Elections and Registration Sub-Total</i></b>	<b>\$ 26,800</b>	<b>\$ 12,000</b>	<b>\$ (14,800)</b>	<b>-55.2%</b>
<b><i>Planning</i></b>				
Planning Board Salaries	\$ 1,538	\$ 1,568	\$ 31	2.0%
Planning Board Expenses	\$ 2,515	\$ 2,515	\$ -	0.0%
BRPC Assessment	\$ 2,578	\$ 2,578	\$ -	0.0%
Planning Board Contracted Services	\$ 2,000	\$ 2,000	\$ -	0.0%
Zoning Board of Appeals	\$ 800	\$ 800	\$ -	0.0%
ZBA Contracted Services	\$ 800	\$ 800	\$ -	0.0%
<b><i>Planning Related Sub-Total</i></b>	<b>\$ 10,231</b>	<b>\$ 10,261</b>	<b>\$ 31</b>	<b>0.3%</b>
<b><i>Employee Expenses</i></b>				
Berkshire County Retirement	\$ 125,455	\$ 134,329	\$ 8,874	7.1%
Employee Health Insurance	\$ 160,000	\$ 195,000	\$ 35,000	21.9%
MEDC Employer Share	\$ 13,000	\$ 13,500	\$ 500	3.8%
OPEB Funding; employee future liabilities	\$ 20,000	\$ 20,000	\$ -	0.0%
<b><i>Employee Expenses Sub-Total</i></b>	<b>\$ 318,455</b>	<b>\$ 362,829</b>	<b>\$ 44,374</b>	<b>13.9%</b>

<b><i>Town Building Expenses</i></b>				
Town Hall Utilities	\$ 30,000	\$ 28,000	\$ (2,000)	-6.7%
Town Hall - Elevator Inspection	\$ 1,980	\$ 1,980	\$ -	0.0%
Fire Department Utilities	\$ 26,000	\$ 23,500	\$ (2,500)	-9.6%
Town Shed Utilities	\$ 18,000	\$ 19,000	\$ 1,000	5.6%
Senior Center Utilities	\$ 4,200	\$ 4,800	\$ 600	14.3%
Town Telephone Service	\$ 18,000	\$ 20,000	\$ 2,000	11.1%
Custodian/Caretaker	\$ 37,584	\$ 38,336	\$ 752	2.0%
Special Repairs to Town Buildings	\$ 50,000	\$ 75,000	\$ 25,000	50.0%
Town Insurance	\$ 92,000	\$ 94,000	\$ 2,000	2.2%
Cheshire Elementary School Utilities	\$ 70,000	\$ 45,000	\$ (25,000)	-35.7%
<b><i>Town Building Expenses Sub-Total</i></b>	<b>\$ 347,764</b>	<b>\$ 349,616</b>	<b>\$ 1,852</b>	<b>0.5%</b>
<b><i>TOTAL GENERAL GOVERNMENT</i></b>	<b>\$ 1,053,622.60</b>	<b>\$ 1,139,126.76</b>	<b>\$ 85,504</b>	<b>8.1%</b>
<b><i>Police Department</i></b>				
Police Chief Salary	\$ 3,860	\$ 8,000	\$ 4,140	107.3%
Police Dept. Sgt. Salaries	\$ 55,120	\$ 56,222	\$ 1,102	2.0%
Police Dept. Other Salaries	\$ 64,880	\$ 79,040	\$ 14,160	21.8%
Police Dept. General Expenses	\$ 4,000	\$ 4,000	\$ -	0.0%
Police Dept. Auto Operating Expense.	\$ 14,000	\$ 14,000	\$ -	0.0%
Police Dept. Equipment	\$ 5,000	\$ 5,000	\$ -	0.0%
<b><i>Police Department Sub-Total</i></b>	<b>\$ 146,860</b>	<b>\$ 166,262</b>	<b>\$ 19,403</b>	<b>13.2%</b>

<b>Animal Control Officer</b>				
Animal Control Officer Salary	\$ 3,137	\$ 3,199	\$ 63	2.0%
Animal Control Officer Expenses	\$ 600	\$ 600	\$ -	0.0%
Animal Control Officer Trans/Disposal.	\$ 550	\$ 550	\$ -	0.0%
Animal Control Officer Training/Meetings	\$ 300	\$ 300	\$ -	0.0%
Animal Control Officer Phone	\$ 480	\$ 480	\$ -	0.0%
<b>Animal Control Officer Sub-Total</b>	<b>\$ 5,067</b>	<b>\$ 5,129</b>	<b>\$ 63</b>	<b>1.2%</b>
<b>Fire Department</b>				
Fire Department Salary, Chief	\$ 3,860	\$ 8,000	\$ 4,140	107.3%
Fire Department Salary, Asst. Chiefs	\$ 3,000	\$ 3,060	\$ 60	2.0%
Fire Department Expenses	\$ 48,986	\$ 48,986	\$ -	0.0%
EMS Supplies	\$ 4,500	\$ 4,500	\$ -	0.0%
<b>Fire Department Sub-Total</b>	<b>\$ 60,346</b>	<b>\$ 64,546</b>	<b>\$ 4,200</b>	<b>7.0%</b>
<b>Police/Fire Related Expenses</b>				
Police/Fire Accident Insurance	\$ 8,501	\$ 8,671	\$ 170	2.0%
Police/Fire Disability Insurance	\$ 6,758	\$ 6,893	\$ 135	2.0%
Communications Center	\$ 21,332	\$ 21,865	\$ 533	2.5%
<b>Police/Fire Related Exp. Sub-Total</b>	<b>\$ 36,591</b>	<b>\$ 37,429</b>	<b>\$ 838</b>	<b>2.3%</b>
<b>Inspector of Buildings</b>				
Inspector of Buildings Salary	\$ 13,117	\$ 13,379	\$ 262	2.0%
Inspector of Buildings Expenses/Mileage	\$ 1,000	\$ 1,000	\$ -	0.0%
Inspector of Buildings Meetings/Training	\$ 1,000	\$ 1,000	\$ -	0.0%
On-line Permitting System Maintenance	\$ 4,500	\$ 4,500	\$ -	0.0%
Assistant Building Inspector	\$ 4,372	\$ 4,460	\$ 87	2.0%
<b>Inspector of Buildings Sub-Total</b>	<b>\$ 23,989</b>	<b>\$ 24,339</b>	<b>\$ 350</b>	<b>1.5%</b>
<b>Gas Inspector</b>				

Gas Inspector Salary	\$ 3,413	\$ 3,481	\$ 68	2.0%
Gas Inspector Expenses	\$ 333	\$ 333	\$ (0)	-0.1%
Gas Inspector Travel Expenses	\$ 333	\$ 333	\$ (0)	-0.1%
Gas Inspector Assistant Salary	\$ 528	\$ 538	\$ 11	2.0%
<b>Gas Inspector Sub-Total</b>	<b>\$ 4,607</b>	<b>\$ 4,685</b>	<b>\$ 78</b>	<b>1.7%</b>
<b>Wire Inspector</b>				
Wire Inspector Salary	\$ 6,398	\$ 6,526	\$ 128	2.0%
Wire Inspector Expenses	\$ 1,300	\$ 1,300	\$ -	0.0%
Wire Inspector Assistant Salary	\$ 556	\$ 567	\$ 11	2.0%
<b>Wire Inspector Sub-Total</b>	<b>\$ 8,254</b>	<b>\$ 8,394</b>	<b>\$ 139</b>	<b>1.7%</b>
<b>Tree Warden</b>				
Tree & Stump Removal	\$ 20,000	\$ 20,000	\$ -	0.0%
Tree Replacement	\$ 1,000	\$ 1,000	\$ -	0.0%
<b>Tree Warden Sub-Total</b>	<b>\$ 21,000</b>	<b>\$ 21,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Emergency Management</b>				
Civil Defense Expenses	\$ 500	\$ 500	\$ -	0.0%
Civil Defense Supplies	\$ 500	\$ 500	\$ -	0.0%
<b>Emergency Management Sub-Total</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL PROTECTION PERS/PROP</b>	<b>\$ 307,714</b>	<b>\$ 332,785</b>	<b>\$ 25,071</b>	<b>8.1%</b>

<b>Board of Health</b>					
Board of Health Salary Chairman	\$ 3,732	\$ 3,807	\$ 75	2.0%	
Board of Health Salary, 2nd Member	\$ 3,732	\$ 3,807	\$ 75	2.0%	
Board of Health Salary, 3rd Member	\$ 3,732	\$ 3,807	\$ 75	2.0%	
Board of Health Expenses	\$ 3,500	\$ 3,500	\$ -	0.0%	
Board of Health Equipment	\$ 2,000	\$ 2,000	\$ -	0.0%	
Board of Health Secretary	\$ 3,372	\$ 3,439	\$ 67	2.0%	
Board of Health MAVEN Reporting	\$ 4,205	\$ 4,205	\$ -	0.0%	
<b>Board of Health Sub-Total</b>	<b>\$ 24,274</b>	<b>\$ 24,566</b>	<b>\$ 291</b>	<b>1.2%</b>	
<b>Animal Inspector</b>					
Animal Inspector Salary	\$ 533	\$ 544	\$ 11	2.0%	
Animal Inspector Expenses	\$ 150	\$ 150	\$ -	0.0%	
Animal Inspector Rabies Testing	\$ 600	\$ 600	\$ -	0.0%	
<b>Animal Inspector Sub-Total</b>	<b>\$ 1,283</b>	<b>\$ 1,294</b>	<b>\$ 11</b>	<b>0.8%</b>	
<b>Plumbing Inspector</b>					
Plumbing Inspector Salary	\$ 2,091	\$ 2,133	\$ 42	2.0%	
Plumbing Inspector Expenses	\$ 333	\$ 333	\$ (0)	-0.1%	
Plumbing Inspector Travel Expenses	\$ 333	\$ 333	\$ (0)	-0.1%	
Plumbing Inspector Assistant Salary	\$ 556	\$ 567	\$ 11	2.0%	
<b>Plumbing Inspector Sub-Total</b>	<b>\$ 3,313</b>	<b>\$ 3,365</b>	<b>\$ 52</b>	<b>1.6%</b>	



<b>Town Compactor</b>				
Town Compactor Operation Expenses	\$ 92,000	\$ 92,000	\$ -	0.0%
Town Compactor Site Maintenance	\$ 2,600	\$ 2,600	\$ -	0.0%
Bags & Stickers	\$ 4,500	\$ 4,500	\$ -	0.0%
Town Compactor Training & Education	\$ 150	\$ 500	\$ 350	233.3%
Caretaker Salary	\$ 22,000	\$ 22,440	\$ 440	2.0%
Recycling Account	\$ 50,000	\$ 50,000	\$ -	0.0%
<b>Town Compactor Sub-Total</b>	<b>\$ 171,250</b>	<b>\$ 172,040</b>	<b>\$ 790</b>	<b>0.5%</b>
<b>TOTAL HEALTH &amp; SANITATION</b>	<b>\$ 200,121</b>	<b>\$ 201,265</b>	<b>\$ 1,144</b>	<b>0.6%</b>
<b>Highway Department</b>				
Highway Dept. Salaries	\$ 200,448	\$ 206,457	\$ 6,009	3.0%
Highway Dept. Superintendent Salary	\$ 72,500	\$ 75,000	\$ 2,500	3.4%
Highway Dept. Salaries - Overtime	\$ 40,000	\$ 40,000	\$ -	0.0%
Highway Dept. Dues & Meetings	\$ 600	\$ 600	\$ -	0.0%
Street Lights	\$ 47,000	\$ 47,000	\$ -	0.0%
Road Machinery, Tools, Gas, etc.	\$ 126,000	\$ 126,000	\$ -	0.0%
Snow & Ice Control	\$ 170,000	\$ 170,000	\$ -	0.0%
Highway Dept. Repair/Maint. Roads	\$ 120,000	\$ 120,000	\$ -	0.0%
Town Roads & Bridges	\$ -	\$ -	\$ -	0.0%
Street Repairs	\$ -	\$ -	\$ -	0.0%
Curbing & Culverts	\$ 15,000	\$ 15,000	\$ -	0.0%
Guard Rails	\$ 12,000	\$ 12,000	\$ -	0.0%
Blacktop Account	\$ 60,000	\$ 60,000	\$ -	0.0%
Engineering Services	\$ 15,000	\$ 15,000	\$ -	0.0%
Stream Cleaning & Maintenance	\$ 6,000	\$ 6,000	\$ -	0.0%
Heavy Equipment Rental	\$ 5,000	\$ 5,000	\$ -	0.0%
<b>Highway Department Sub-Total</b>	<b>\$ 889,548</b>	<b>\$ 898,057</b>	<b>\$ 8,509</b>	<b>1.0%</b>
<b>General Recreation</b>				

General Recreation Expenses	\$ 12,000	\$ 12,000	\$ -	<b>0.0%</b>
Memorial Day	\$ 1,000	\$ 1,000	\$ -	<b>0.0%</b>
<b>General Recreation Sub-Total</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Library</b>				
Library Department Salaries	\$ 13,627	\$ 13,900	\$ 273	<b>2.0%</b>
New Books, Magazines	\$ 10,000	\$ 10,600	\$ 600	<b>6.0%</b>
Library Insurance	\$ 950	\$ 950	\$ -	<b>0.0%</b>
Library Expenses, Supplies, etc.	\$ 1,800	\$ 1,900	\$ 100	<b>5.6%</b>
InterLibrary Loan Replacements	\$ 100	\$ 100	\$ -	<b>0.0%</b>
Education for Library Certification	\$ 200	\$ 250	\$ 50	<b>25.0%</b>
CWMARS Annual Fee	\$ 2,000	\$ 1,000	\$ (1,000)	<b>-50.0%</b>
Library Programs	\$ 1,100	\$ 1,200	\$ 100	<b>9.1%</b>
Story Hour/Summer Reading	\$ 2,800	\$ 2,900	\$ 100	<b>3.6%</b>
<b>Library Operations Sub-Total</b>	<b>\$ 32,577</b>	<b>\$ 32,800</b>	<b>\$ 223</b>	<b>0.7%</b>
<b>Veteran's Services</b>				
Veterans Agent Services	\$ 1,500	\$ 1,500	\$ -	<b>0.0%</b>
Veterans Benefits	\$ 40,000	\$ 40,000	\$ -	<b>0.0%</b>
Cemetery Flags	\$ 800	\$ 800	\$ -	<b>0.0%</b>
<b>Veteran's Services Sub-Total</b>	<b>\$ 42,300</b>	<b>\$ 42,300</b>	<b>\$ -</b>	<b>0.0%</b>

<b>Cemetery Department</b>				
Cemetery Dept. Chairman Salary	\$ 853	\$ 870	\$ 17	2.0%
Cemetery Dept. 2nd Member Salary	\$ 853	\$ 870	\$ 17	2.0%
Cemetery Dept. 3rd Member Salary	\$ 853	\$ 870	\$ 17	2.0%
Cemetery Dept. Labor	\$ 34,320	\$ 35,006	\$ 686	2.0%
Cemetery Dept. Admin&Supplies	\$ 1,114	\$ 1,114	\$ -	0.0%
Cemetery Dept. Equipment & Supplies	\$ 6,500	\$ 7,000	\$ 500	7.7%
<b>Cemetery Department Sub-Total</b>	<b>\$ 44,493</b>	<b>\$ 45,731</b>	<b>\$ 1,238</b>	<b>2.8%</b>
<b>Unclassified Expenses</b>				
Reserve Fund	\$ 20,000	\$ 20,000	\$ -	0.0%
Capital Stabilization Account	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%
Stabilization Account	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%
Interest on Anticipated Notes	\$ 5,000	\$ 5,000	\$ -	0.0%
<b>Unclassified Expenses Sub-Total</b>	<b>\$ 65,000</b>	<b>\$ 45,000</b>	<b>\$ (20,000)</b>	<b>-30.8%</b>
<b>Council on Aging</b>				
COA General Expenses	\$ 8,470	\$ 8,470	\$ -	0.0%
COA Van Operating Expenses	\$ 5,900	\$ 5,900	\$ -	0.0%
COA Van Operator Salary	\$ 16,207	\$ 17,784	\$ 1,577	9.7%
COA Van Ride Sharing Program	\$ 1,500	\$ 1,500	\$ -	0.0%
COA Coordinator Salary	\$ 23,000	\$ 23,460	\$ 460	2.0%
COA Aid, Additional Salary	\$ 7,875	\$ 8,033	\$ 158	2.0%
<b>Council on Aging Sub-Total</b>	<b>\$ 62,952</b>	<b>\$ 65,147</b>	<b>\$ 2,194</b>	<b>3.5%</b>
<b>Cheshire Ag. Commission Sub-total</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Historical Commission Sub-total</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>0.0%</b>

<b>Debt Service</b>				
Well Land Bond Payment (FY 2024)	\$ 108,288	\$ 109,013	\$ 725	0.7%
Fire Department Rescue Vehicle (FY 2023)	\$ 9,817	\$ 9,817	\$ -	0.0%
New Fire Truck (FY 2030)	\$ 40,568	\$ 36,660	\$ (3,908)	-9.6%
Highway Grader (FY 2026)	\$ 36,757	\$ 36,000	\$ (757)	-2.1%
New Highway Truck Loan (FY 2022)	\$ 32,247	\$ 31,415	\$ (832)	-2.6%
<b>Debt Service Sub-total</b>	<b>\$ 227,677</b>	<b>\$ 222,905</b>	<b>\$ (4,772)</b>	<b>-2.1%</b>
<b>Water Department Operations</b>				
Water Dept. Chairman Salary	\$ 3,184	\$ 3,248	\$ 64	2.0%
Water Dept. 2nd Member Salary	\$ 3,184	\$ 3,248	\$ 64	2.0%
Water Dept. 3rd Member Salary	\$ 3,184	\$ 3,248	\$ 64	2.0%
Water Dept. Superintendent Salary	\$ 63,082	\$ 64,343	\$ 1,262	2.0%
Water Dept. Collector Salary	\$ 11,359	\$ 11,586	\$ 227	2.0%
Water Dept. Licensed Operator Salary	\$ 7,689	\$ 7,843	\$ 154	2.0%
Water Dept. Water Main Replacements	\$ 55,000	\$ 90,000	\$ 35,000	63.6%
Water Dept. Operating Expenses	\$ 45,000	\$ 42,500	\$ (2,500)	-5.6%
Water Dept. Maintenance Costs	\$ 41,000	\$ 42,000	\$ 1,000	2.4%
Water Dept. line repairs/replacements	\$ 35,000	\$ -	\$ (35,000)	-100.0%
Water Dept. Debt Service	\$ 25,000	\$ 25,000	\$ -	0.0%
Water Vehicle Expense		\$ 7,500	\$ 7,500	100.0%
<b>Water Department Sub-Total</b>	<b>\$ 292,682</b>	<b>\$ 300,516</b>	<b>\$ 7,834</b>	<b>2.7%</b>
<b>Education</b>				
HVRSD Minimum Local Contribution	\$ 2,090,604	\$ 2,037,253	\$ (53,351)	-2.6%
HVRSD Over Minimum Foundation	\$ 361,031	\$ 401,686	\$ 40,655	11.3%
HVRSD Transportation	\$ 151,904	\$ 138,805	\$ (13,099)	-8.6%
HVRSD Capital Expenditures (debt service)	\$ 251,872	\$ 212,740	\$ (39,132)	-15.5%
<b>HVRSD (all) Sub-total</b>	<b>\$ 2,855,411</b>	<b>\$ 2,790,484</b>	<b>\$ (64,927)</b>	<b>-2.3%</b>

NBVRSD Budget	\$ 512,033	\$ 499,250	\$ (12,783)	-2.5%
Out of District Placement	\$ 40,000	\$ 40,000	\$ -	0.0%
<b>Other Education Sub-total</b>	<b>\$ 552,033</b>	<b>\$ 539,250</b>	<b>\$ (12,783)</b>	<b>-2.3%</b>
<b>Education Sub-Total</b>	<b>\$ 3,407,444</b>	<b>\$ 3,329,734</b>	<b>\$ (77,710)</b>	<b>-2.3%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 6,640,132</b>	<b>\$ 6,669,366</b>	<b>\$ 29,235</b>	<b>0.4%</b>
<b>% of Tot. Raise &amp; Appropriate by Key Grouping:</b>				
	<u><b>FY 2021</b></u>	<u><b>FY 2022</b></u>	<u><b>Difference</b></u>	<u><b>% Change</b></u>
<b>General Government</b>	\$ 1,053,623	\$ 1,139,127	\$ 85,504	8.1%
<b>Education</b>	\$ 3,407,444	\$ 3,329,734	\$ (77,710)	-2.3%
<b>Highway Department</b>	\$ 889,548	\$ 898,057	\$ 8,509	1.0%
<b>Water Department</b>	\$ 292,682	\$ 300,516	\$ 7,834	2.7%
<b>Police &amp; Fire</b>	\$ 243,797	\$ 268,238	\$ 24,441	10.0%
<b>Debt Service</b>	\$ 227,677	\$ 222,905	\$ (4,772)	-2.1%