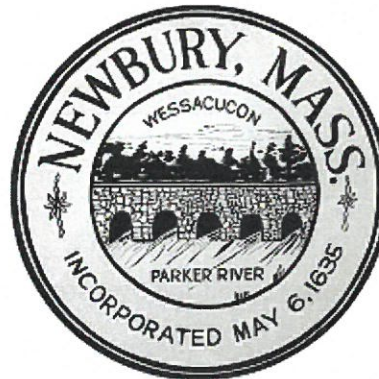




FINANCE COMMITTEE APPROPRIATIONS BOOKLET

ANNUAL TOWN MEETING FY 2021

JUNE 23, 2020



ANNUAL TOWN MEETING

ARTICLE 1. To receive the reports of the Selectmen, School Committee, Regular and Special Committees, and all other Town Officers, or take any other action in relation thereto.

Selectmen Recommendation: 4-0-0
Finance Committee Recommendation: 4-0-0

ARTICLE 2. To see if the Town will fix the salaries and compensation of certain elective officers of the Town as follows:

Town Moderator		\$ 500.00
Board of Selectmen	Chair	\$ 7,500.00
Board of Selectmen	Each Member	\$ 7,500.00
Board of Assessors	Chair	\$ 3,500.00
Board of Assessors	Each Member	\$ 2,500.00
Town Clerk		\$62,321.00
Tree Warden		\$ 5,000.00
Fish Commissioner	Each Member	\$ 1,300.00
Planning Board	Chair	\$ 1,500.00
Planning Board	Each Member	\$ 1,000.00
Board of Health	Chair	\$ 1,500.00
Board of Health	Each Member	\$ 1,000.00

Selectmen Recommendation: 4-0-0
Finance Committee Recommendation: 4-0-0
Rationale: This article sets the salaries and compensation for elected officials.

CITIZENS PETITIONS

ARTICLE 3. To see if the Town will vote to sell the property located at 31 Plum Island Blvd.

Selectmen Recommendation: 1-4-0
Finance Committee Recommendation: 0-5-0

ARTICLE 4. To see if the Town will vote to transfer the sum of \$1,000,000 from the Town Hall Project Account to Free Cash.

Selectmen Recommendation: 0-4-1
Finance Committee Recommendation: 0-5-0

ARTICLE 5. To see if the Town will vote to transfer the sum of \$500,000 from Free Cash to the FY 2021 Operating Budget.

Selectmen Recommendation: 0-4-1
Finance Committee Recommendation: 0-5-0

ARTICLE 6. To see if the Town will vote to limit the FY 2021 Operating Budget to a maximum increase of 2.5% from the FY 2020 Total Operating Budget.

Selectmen Recommendation: 0-5-0
Finance Committee Recommendation: 0-5-0

APPROPRIATIONS

ARTICLE 7. To see if the Town will vote to raise and appropriate, transfer from available funds or otherwise provide to meet the salaries and wages of Town Officers and employees, expense and outlays of the Town Departments, and other sundry and miscellaneous, but regular expenditures necessary for the operation of the Town for Fiscal Year 2021;

General Government	\$ 2,379,915.00
Public Safety	3,151,099.00
Education	10,582,629.00
DPW	1,309,452.00
Human Services	329,642.00
Culture & Recreation	365,432.00
Debt Service	1,092,242.00
Benefits	1,790,798.00
Total Budget	\$21,001,209.00

or take any other action in relation thereto.
Submitted By: Board of Selectmen

Selectmen Recommendation: 4-0-0
Finance Committee Recommendation: 4-0-0
Rationale: *This article seeks approval of the Town's annual operating budget.*

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of \$100,000.00, or any other sum, to be added to the Stabilization Fund; or take any other action in relation thereto.
Submitted By: Board of Selectmen

Selectmen Recommendation: 4-1-0
Finance Committee Recommendation: 4-0-0

Rationale: *In layman's terms the Stabilization Fund is the Town's savings account. The annual appropriation of funds into the Stabilization Fund in conjunction with a schedule of capital replacements and building repairs are critical components of sound fiscal policy. This "savings plan" enables the Town to pay for major expenditures from available funds, thus avoiding costly short-term bonding. Annual funding of the Stabilization Fund also enables the Town to spread out the cost of major purchases over a period of time, thus stabilizing the tax burden. Funding the Stabilization Fund is our best means of planning for future capital expenses.*

The current balance in the Stabilization Fund, before this transfer, is \$646,249.88.

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of \$100,000.00, or any other sum, to fund Other Post-Employment Benefits; or take any other action in relation thereto.
Submitted By: Board of Selectmen

Selectmen Recommendation: 5-0-0

Finance Committee Recommendation: 4-0-0

Rationale: *The Town of Newbury provides healthcare and life insurance benefits to its retirees and their spouse and dependents. The amount Newbury pays is uniform across all groups. All employees who retire directly from Newbury and meet the eligibility criteria may participate. The Governmental Accounting Standards Board (GASB) states that the post-retirement benefits, like pensions, are a form of deferred compensation. Accordingly, these benefits should be recognized when earned by employees, rather than when paid out.*

The current unfunded liability of the town is \$7.9 million. Our trust fund balance to date is \$374,635.33.

ARTICLE 10. To see if the Town will vote to appropriate the sum of \$25,000.00, or any other sum, from the Free Cash, for Storm Water Management purposes; or take any other action in relation thereto.

Submitted By: Board of Selectmen

Selectmen Recommendation: 5-0-0

Finance Committee Recommendation: 4-0-0

Rationale: *This money will be used to fund costs that the committee may incur while complying with this unfunded mandate.*

Costs will include but not be limited to:

- *Creating an inventory of sanitary sewer overflows*
- *Submitting a notice of intent*
- *Creating a storm water management plan*
- *MS4 infrastructure maintenance plan*

Under this mandate, the Town must meet certain deadlines or face significant fines. The Town can expect to fund additional expenses as we enter into each phase of the project. The current balance in this account is \$78,381.94.

ARTICLE 11. To see if the Town will vote to appropriate the sum of \$95,050.00, or any other sum, from the Receipts Reserved Cable Television PEG Access Special Revenue Fund, for the support of PEG access service and programming; or take any other action in relation thereto.
Submitted By: Productions/Operations Specialist

Selectmen Recommendation: 5-0-0

Finance Committee Recommendation: 4-0-0

Rationale: *This appropriation funds the Town's media operation; including wages, equipment, and various other costs associated with cable access programming. The current balance in the PEG Access Special Revenue Fund is \$704,635.79.*

ARTICLE 12. To see if the Town will vote to authorize the total expenditures for the following revolving funds pursuant to G.L. c44 Section 53E ½ for the fiscal year beginning July 1, 2020 to be expended in accordance with the bylaws heretofore approved; or take any other action in relation thereto.

Submitted By: Newbury Recreation Committee and Newbury Harbormaster

Fund:	Spending Limit
Recreation Revolving Fund	\$50,000.00
Municipal Waterways Improvement and Maintenance Fund	\$55,000.00

Selectmen Recommendation: 5-0-0

Finance Committee Recommendation: 4-0-0

Rationale: *The appropriation made under these revolving funds will be used to fund the recreation and harbormaster programs and maintenance for the year. The current balance in the Recreation Revolving Fund is \$110,642.30 and the Municipal Waterway Improvement and Maintenance Fund is \$55,097.62.*

ARTICLE 13. To see if the Town will vote to raise and appropriate or transfer from available funds the following sums, or any other sums, to operate the ambulance enterprise;

Salaries & Wages	\$ 94,928.00
Expenses	90,000.00
Capital Outlay	12,000.00
Debt Service	5,505.00
Insurance	5,000.00
Medicare	1,400.00
Indirect Costs	57,692.00

Extraordinary/Unforeseen	10,000.00
Prior Year Deficit	0.00
Total:	\$ 276,525.00

And further that \$276,525.00 be raised as follows:

Departmental Receipts	\$276,525.00
-----------------------	--------------

or take any other action in relation thereto.

Submitted By: Fire Chief

Selectmen Recommendation: 5-0-0

Finance Committee Recommendation: 5-0-0

Rationale: *The presentation above is the operating budget for the ambulance enterprise fund and represents the cost of providing the service to our residents.*

ARTICLE 14. To see if the Town will vote to transfer the sum of \$6,200.00, or any other sum, from the Free Cash, to update the OPEB actuarial analysis; or take any other action in relation thereto.

Submitted By: Board of Selectmen

Selectmen Recommendation: 5-0-0

Finance Committee Recommendation: 5-0-0

Rationale: *Every three years the Town conducts a new actuarial analysis to determine the current amount of our OPEB liability. These funds will allow us to hire an actuary to complete the report.*

ARTICLE 15. To see if the Town will vote to transfer the sum of \$65,900.00, or any other sum, from the Stabilization Fund to make repairs to the Town of Newbury Library; or act in relation thereto.

Submitted By: DPW Director

Selectmen Recommendation: 5-0-0

Finance Committee Recommendation: 5-0-0

Rationale: *We recently hired an outside firm to update our building envelope study for the library. In addition, we asked them to evaluate our mechanical systems as well. These repairs include: roof, cementitious siding, cedar shingles, gutters & downspouts, painting & caulking, perimeter base cleanup, replacing carpet tiles, repairs to the entry concrete slab, parking lot, etc.*

ARTICLE 16. To see if the Town will vote to transfer the sum of \$92,700.00, or any other sum, from the Stabilization Fund to make repairs to the Newbury Elementary School; or act in relation thereto.

Submitted By: DPW Director

Selectmen Recommendation: 5-0-0

Finance Committee Recommendation: 5-0-0

Rationale: *The Town hired IRC Roof Management Services to review the roof conditions at the Newbury Elementary School. Their report contains recommendations based on a five year window. The immediate repairs are estimated to cost \$92,700.00.*

ARTICLE 17. To see if the Town will vote to transfer the sum of \$42,400.00, or any other sum, from Free Cash, for the purpose of upgrading the Town Hall, Council on Aging, DPW and Fire Department technology (hardware and software) as well as the Town Hall, Police Department and Fire Department phone system licenses; or take any other action in relation thereto.
Submitted By: IT Director

Selectmen Recommendation: 5-0-0

Finance Committee Recommendation: 5-0-0

Rationale: *This article will allow us to upgrade Town Hall, COA, Highway, Fire Dept PC desktops from Windows (support & security updates ended 1/13/20) to Windows 10, replace any PC hardware that cannot accommodate Windows 10 and Upgrade Microsoft Office from MS Office 2010 (support ends 10/13/20) to most current version MS Office 2019. Renew Vertical Phone System Licenses for the Town Hall, Police Department and Fire Department; early renewal allows 5-year licenses for the price of three.*

ARTICLE 18. To see if the Town will vote to transfer the sum of \$90,000.00, or any other sum, from Free Cash, to construct a Basketball Court at the Central Street Recreation Area; or take any other action in relation thereto.
Submitted By: Newbury Recreation Committee

Selectmen Recommendation: 4-1-0

Finance Committee Recommendation: 0-5-0

Rationale: *The Newbury Recreation Committee (NRC) wishes to install a basketball/multi surface court at the Central Street Recreation Area near the septic mound parallel to the playing fields. At present there is only a pair of outdoor public basketball courts in Town located at the Newbury Elementary School. This would expand the recreational opportunities at this site.*

ARTICLE 19. To see if the Town will vote to amend the Code of the Town of Newbury, PART II: GENERAL LEGISLATION, by adopting a new Chapter 89A, Stretch Energy Code, for the purpose of regulating the design and construction of buildings for the effective use of energy, pursuant to Appendix 115.AA of the Massachusetts Building Code, 780 CMR, the Stretch Energy Code, including future editions, amendments, or modifications thereto, with an effective date of July 1, 2020, as follows:

Chapter 89A STRETCH ENERGY CODE

§ 89A-1 Definitions

“International Energy Conservation Code (IECC)” - The International Energy Conservation Code (IECC) is a building energy code created by the [International Code Council](#). It is a model code adopted by many state and municipal governments in the [United States](#) for the establishment

of minimum design and construction requirements for energy efficiency, and is updated on a three-year cycle. The baseline energy conservation requirements of the MA State Building Code are the IECC with Massachusetts amendments, as approved by the Board of Building Regulations and Standards.

“Stretch Energy Code” - Codified by the Board of Building Regulations and Standards as 780 CMR Appendix 115.AA of the Massachusetts Building Code, the Stretch Energy Code is an appendix to the Massachusetts Building Code, based on further amendments to the International Energy Conservation Code (IECC) to improve the energy efficiency of buildings built to this code.

§ 89A-2 Purpose

The purpose of 780 CMR 115.AA is to provide a more energy efficient alternative to the Base Energy Code applicable to the relevant sections of the building code for new buildings.

§ 89A-3 Applicability

This code applies to residential and commercial buildings. Buildings not included in this scope shall comply with 780 CMR 115.AA, as indicated.

§ 89A-4 Stretch Code

The Stretch Code, as codified by the Board of Building Regulations and Standards as 780 CMR Appendix 115.AA, including any future editions, amendments or modifications, is herein incorporated by reference into the Town of Newbury General Bylaws, Chapter 89A.

The Stretch Code is enforceable by the inspector of buildings or building commissioner and effective as of July 1, 2020.

or take any other action in relation thereto.

Submitted By: Planning Director

Selectmen Recommendation:

3-2-0

Finance Committee Recommendation:

Will of the Town

Rationale: *The Stretch Energy Code has been adopted in 278 of the 351 municipalities in the Commonwealth. The purpose of the Stretch Energy Code is to provide a more energy efficient alternative to the Base Energy Code for new buildings. The adoption of the Stretch Code will have no impact on the energy code requirements for residential additions and renovations – it only applies to new residential construction and commercial construction over 100,000 s.f. or conditioned spaces like labs and supermarkets over 40,000 s.f. If Newbury adopts the stretch energy code, it will fulfill one of the designation requirements for the Massachusetts Department of Energy Resources’ (MA DOER) Green Communities Designation and Grant program which provides grant funds for municipal energy conservation measures. MA DOER research and analysis shows that the added cost to building a home that complies with the Stretch Code is minimal (approximately \$1,000) and the added cost is usually offset by utility incentives and energy savings such that the homeowner is cash flow positive in year one.*

ARTICLE 20. To see if the Town will vote to amend Chapter 41, Alcoholic Beverages and Marijuana, Section 41-1 of the Town of Newbury General Bylaws as follows (underline and bold new, strikethrough is removed):

§ 41-1 **Alcoholic beverages use restricted.**

No person shall use or consume any alcoholic beverage, as defined in Chapter 138, Section 1 of the Massachusetts General Laws, while in or upon any public way or any way in which the public has a right of access, or in any place where the public may be invitees or licensees, without first obtaining permission from the Board of Selectmen; nor shall any person use or consume any alcoholic beverage in any park or playground; nor shall any person use or consume any alcoholic beverage in or upon any private land, building or structure without the consent of the owner or person in control thereof. Any alcoholic beverage used in violation of this bylaw shall be seized and safely held until final adjudication against the person or persons using such beverage, at which time it shall be returned to the person entitled to lawful possession.

or take any action relative thereto.

Submitted By: Board of Selectmen

Selectmen Recommendation:

5-0-0

Finance Committee Recommendation:

Will of the Town

Rationale: *The existing bylaw prohibits the consumption of alcoholic beverages on all Town owned properties. This amendment would allow the consumption of alcoholic beverages on Town owned properties WITH the permission of the Board of Selectmen.*

ARTICLE 21. To see if the Town will vote in accordance with G.L. c. 59, Sec 38H to authorize the Board of Selectmen and the Board of Assessors to negotiate and to enter into and execute a personal property Tax Agreement with MAIN STREET NEWBURY SOLAR 1, LLC for a period of up to twenty-five (25) years, whereby MAIN STREET NEWBURY SOLAR 1, LLC will pay the Town a sum of money per year relative to a photovoltaic solar facility to be located on a 12.11 acres parcel of land total located at Assessors Map R42, Lot 13 and Map R41, Lot 42, Newbury, MA, Newbury; or take any action in relation thereto.

Submitted By: Board of Selectmen

Selectmen Recommendation:

3-0-2

Finance Committee Recommendation:

Will of the Town

Rationale: *The BOS and Board of Assessors wish to negotiate a Tax Agreement with Main Street Newbury Solar 1 LLC and this would provide them the means to do so. The Town expects to receive \$12,500/MW or \$35,000.00 annually for 20 years.*

ARTICLE 22. To see if the Town will vote to authorize the Board of Selectmen to petition the general court of the Commonwealth of Massachusetts to amend Chapter 460 of the Acts of 2008; and to see if the Town will vote to amend the Newbury General Bylaws, to replace all gendered references to "Board of Selectmen" with "Select Board" or take any other action in relation thereto.

Submitted By: Board of Selectmen

Selectmen Recommendation:

5-0-0

Finance Committee Recommendation:

Will of the Town

Rationale: *The Newbury Board of Selectmen wishes to rename themselves to the Newbury Select Board.*

ARTICLE 23. To see if the Town will vote to see if the Town will vote to amend the Newbury Zoning Bylaws, to replace all gendered references to "Board of Selectmen" with "Select Board" or take any other action in relation thereto.

Submitted By: Board of Selectmen

Selectmen Recommendation:

5-0-0

Finance Committee Recommendation:

Will of the Town

Rationale: *The Newbury Board of Selectmen wishes to rename themselves to the Newbury Select Board.*

LINE ITEM DETAIL INFORMATION

	FY 2020 Adopted Budget With Transfers	FY 2021 Recommended Budget	FY 2021 Recommended Inc (Dec)
MODERATOR			
Town Moderator Stipend	500.00	500.00	-
Town Moderator Expense	50.00	50.00	-
SUBTOTAL	550.00	550.00	-
SELECTMEN			
Selectmens' Stipends	37,500.00	37,500.00	-
Selectmen's Office Salary & Wages	57,399.00	58,547.00	1,148.00
Selectmen's Expense	5,795.00	19,795.00	14,000.00
SUBTOTAL	100,694.00	115,842.00	15,148.00
ADMINISTRATION & FINANCE			
Professional & Technical Services	146,760.00	146,760.00	-
Admin & Finance Salary & Wages	402,671.00	415,521.00	12,850.00
Tax Title & Foreclosure	12,500.00	12,500.00	-
Admin & Finance Expense	52,082.00	55,560.00	3,478.00
SUBTOTAL	614,013.00	630,341.00	16,328.00
FINANCE COMMITTEE			
Finance Committee Salary & Wages	2,706.00	2,700.00	(6.00)
Finance Committee Expense	5,000.00	5,000.00	-
Reserve Fund	150,000.00	150,000.00	-
SUBTOTAL	157,706.00	157,700.00	(6.00)

	FY 2020	FY 2021	FY 2021
	Adopted	Recommended	Recommended
	Budget	Budget	Inc (Dec)
	With Transfers		
ASSESSORS			
Assessors' Stipend	8,500.00	8,500.00	-
Assessor's Salary & Wages	135,000.00	137,700.00	2,700.00
Assessor's Vehicle Allowance	1,200.00	1,200.00	-
Assessor's Expense	41,232.00	41,232.00	-
SUBTOTAL	185,932.00	188,632.00	2,700.00
OUTSIDE AUDIT			
Audit Town Books	25,000.00	25,000.00	-
SUBTOTAL	25,000.00	25,000.00	-
TOWN COUNSEL			
Legal Services	112,000.00	112,000.00	-
SUBTOTAL	112,000.00	112,000.00	-
HUMAN RESOURCES BOARD			
Human Resources Board Expense	500.00	500.00	-
SUBTOTAL	500.00	500.00	-
IT/COMMUNICATIONS			
IT/Program Services Salary & Wages	59,261.00	60,447.00	1,186.00
IT/Program Services Expense	54,400.00	54,000.00	(400.00)
SUBTOTAL	113,661.00	114,447.00	786.00
POSTAGE			
Postage Expense	19,632.00	19,632.00	-
SUBTOTAL	19,632.00	19,632.00	-

	FY 2020	FY 2021	FY 2021
	Adopted	Recommended	Recommended
	Budget	Budget	Inc (Dec)
	With Transfers		
TOWN CLERK			
Town Clerk Salary & Wages	80,956.00	82,546.00	1,590.00
General Code Updates	6,000.00	6,000.00	-
Records Preservation	10,000.00	10,000.00	-
Town Clerk Expense	10,800.00	10,800.00	-
SUBTOTAL	107,756.00	109,346.00	1,590.00
ELECTIONS			
Elections	12,000.00	15,000.00	3,000.00
SUBTOTAL	12,000.00	15,000.00	3,000.00
REGISTRARS			
Registrars of Voters Salaries	800.00	800.00	-
SUBTOTAL	800.00	800.00	-
CONSERVATION COMMISSION			
Conservation Salary & Wages	78,521.00	78,521.00	-
Conservation Vehicle Allowance	1,800.00	1,800.00	-
Storm Water Management	5,000.00	5,000.00	-
Beaver Management	5,000.00	5,000.00	-
Plum Island Beach Management	17,000.00	17,000.00	-
Conservation Expense	1,500.00	1,500.00	-
SUBTOTAL	108,821.00	108,821.00	-
TREE WARDEN			
Tree Warden Salary & Wages	5,000.00	5,000.00	-
Tree Warden Expense	50,000.00	50,000.00	-
SUBTOTAL	55,000.00	55,000.00	-

	FY 2020	FY 2021	FY 2021
	Adopted	Recommended	Recommended
	Budget	Budget	Inc (Dec)
	With Transfers		
SHELLFISH CONSTABLE			
Shellfish Commissioner Stipends	3,900.00	3,900.00	-
Shellfish Constable Salary & Wages	49,553.00	50,545.00	992.00
Shellfish Constable Expense	2,500.00	2,500.00	-
SUBTOTAL	55,953.00	56,945.00	992.00
PLANNING BOARD			
Planning Board Stipend	6,500.00	6,500.00	-
Planning Salary & Wages	111,655.00	113,889.00	2,234.00
Pictometry, MIMAP, Assessor's Maps	10,330.00	10,330.00	-
Planning Expense	5,950.00	5,950.00	-
MVPC Dues	2,555.00	2,619.00	64.00
SUBTOTAL	136,990.00	139,288.00	2,298.00
ZONING BOARD			
Zoning Salary & Wages	2,500.00	2,500.00	-
Zoning Expense	1,000.00	1,000.00	-
SUBTOTAL	3,500.00	3,500.00	-
PUBLIC BUILDINGS			
Public Buildings Utilities	120,000.00	85,000.00	(35,000.00)
Public Buildings Repairs, Maintenance & Improvements	90,000.00	90,000.00	-
Town Hall Lease Expense	166,860.00	171,866.00	5,006.00
Public Building Property Related Services	31,455.00	31,455.00	-
SUBTOTAL	408,315.00	378,321.00	(29,994.00)
TOWN REPORTS			
Town Reports	250.00	250.00	-
SUBTOTAL	250.00	250.00	-

	FY 2020	FY 2021	FY 2021
	Adopted	Recommended	Recommended
	Budget	Budget	Inc (Dec)
	With Transfers		
INSURANCE EXPENSE			
Insurance Expense	146,665.00	148,000.00	1,335.00
SUBTOTAL	146,665.00	148,000.00	1,335.00
GENERAL GOVERNMENT	2,365,738.00	2,379,915.00	14,177.00
POLICE DEPARTMENT			
Police Salary & Wages	1,192,390.00	1,223,917.00	31,527.00
Police Other Administrative Wages	37,385.00	35,546.00	(1,839.00)
Police Expense	171,651.00	166,000.00	(5,651.00)
Emergency Management Expense	10,000.00	10,000.00	-
Police Capital Outlay	40,000.00	42,000.00	2,000.00
SUBTOTAL	1,451,426.00	1,477,463.00	26,037.00
FIRE DEPARTMENT			
Fire Dept Officers' Stipends	29,000.00	29,000.00	-
Fire Dept Salary & Wages	576,859.00	598,397.00	21,538.00
Fire Dept Call Wages	110,000.00	110,000.00	-
Fire Dept Training Wages	31,212.00	31,837.00	625.00
Fire Dept Operations/Maintenance Expense	164,847.00	164,847.00	-
Fire Dept Lease Payments	80,000.00	70,000.00	(10,000.00)
Fire Dept Capital Lease Expense	237,400.00	236,907.00	(493.00)
Fire Insurance Premiums	25,000.00	20,000.00	(5,000.00)
Fire Capital Outlay			
SUBTOTAL	1,254,318.00	1,260,988.00	6,670.00

	FY 2020	FY 2021	FY 2021
	Adopted	Recommended	Recommended
	Budget	Budget	Inc (Dec)
	With Transfers		
INSPECTIONAL SERVICES			
Inspectional Services Stipends	31,000.00	34,000.00	3,000.00
Inspectional Services Salary & Wages	151,502.00	129,848.00	(21,654.00)
Inspector's Vehicle Allowance	4,200.00	5,100.00	900.00
Inspectional Services Expense	18,500.00	18,500.00	-
SUBTOTAL	205,202.00	187,448.00	(17,754.00)
WEIGHTS & MEASURES			
Sealer Weights & Measurers Service Fees	2,500.00	2,500.00	-
SUBTOTAL	2,500.00	2,500.00	-
PUBLIC SAFETY DISPATCH			
Public Safety Dispatchers Salary & Wages	160,000.00	163,200.00	3,200.00
Public Safety Dispatch Expense	-	-	-
SUBTOTAL	160,000.00	163,200.00	3,200.00
ANIMAL CONTROL			
Animal Control Stipend	25,000.00	25,500.00	500.00
Animal Control Expense	3,500.00	3,500.00	-
SUBTOTAL	28,500.00	29,000.00	500.00
PARKING CLERK			
Parking Clerk Stipend	5,000.00	5,000.00	-
Parking Clerk Expense	4,000.00	3,000.00	(1,000.00)
SUBTOTAL	9,000.00	8,000.00	(1,000.00)

	FY 2020	FY 2021	FY 2021
	Adopted	Recommended	Recommended
	Budget	Budget	Inc (Dec)
	With Transfers		
GREENHEAD ASSESSMENT			
Greenhead Assessment	7,030.00	7,500.00	470.00
SUBTOTAL	7,030.00	7,500.00	470.00
HYDRANT SERVICE			
Hydrant Service	20,000.00	15,000.00	(5,000.00)
SUBTOTAL	20,000.00	15,000.00	(5,000.00)
PUBLIC SAFETY	3,137,976.00	3,151,099.00	13,123.00
EDUCATION			
Triton Regional Operating Assessment	9,395,614.00	9,889,104.00	493,490.00
Triton Regional Debt Service Assessment	126,369.00	106,177.00	(20,192.00)
SUBTOTAL	9,521,983.00	9,995,281.00	473,298.00
Whittier Regional Operating Assessment	486,145.00	421,421.00	(64,724.00)
Whittier Regional Capital Assessment	-	25,227.00	25,227.00
SUBTOTAL	486,145.00	446,648.00	(39,497.00)
Essex North Shore Agricultural & Tech Assmt	204,620.00	140,700.00	(63,920.00)
SUBTOTAL	204,620.00	140,700.00	(63,920.00)
EDUCATION	10,212,748.00	10,582,629.00	369,881.00

	FY 2020	FY 2021	FY 2021
	Adopted	Recommended	Recommended
	Budget	Budget	Inc (Dec)
	With Transfers		
DPW			
DPW Salary & Wages	534,606.00	585,295.00	50,689.00
Highway Maintenance Expense	190,000.00	195,000.00	5,000.00
Road Improvement Program	250,000.00	250,000.00	-
DPW Capital Outlay	40,000.00	49,157.00	9,157.00
SUBTOTAL	1,014,606.00	1,079,452.00	64,846.00
SNOW REMOVAL			
Snow & Ice Removal	200,000.00	200,000.00	-
SUBTOTAL	200,000.00	200,000.00	-
STREET LIGHTING			
Street Lighting	60,000.00	30,000.00	(30,000.00)
SUBTOTAL	60,000.00	30,000.00	(30,000.00)
DPW	1,274,606.00	1,309,452.00	34,846.00
BOARD OF HEALTH			
Board of Health Stipends	-	3,500.00	3,500.00
Health Salary & Wages	70,399.00	71,807.00	1,408.00
Health Expense	70,330.00	66,830.00	(3,500.00)
SUBTOTAL	140,729.00	142,137.00	1,408.00
COUNCIL ON AGING			
Council on Aging Salary & Wages	86,952.00	88,692.00	1,740.00
Council on Aging Expense	7,029.00	12,169.00	5,140.00
SUBTOTAL	93,981.00	100,861.00	6,880.00

	FY 2020	FY 2021	FY 2021
	Adopted	Recommended	Recommended
	Budget	Budget	Inc (Dec)
	With Transfers		
VETERANS			
Veterans' Assessment	29,822.00	31,644.00	1,822.00
Veterans' Service Benefits	55,000.00	55,000.00	-
SUBTOTAL	84,822.00	86,644.00	1,822.00
HUMAN SERVICES	319,532.00	329,642.00	10,110.00
LIBRARY			
Library Salary & Wages	209,668.00	213,862.00	4,194.00
Library Expense	88,165.00	89,770.00	1,605.00
Library Utilities & Maintenance		55,000.00	55,000.00
SUBTOTAL	297,833.00	358,632.00	60,799.00
HISTORICAL COMMISSION			
Historical Expense	1,375.00	1,800.00	425.00
SUBTOTAL	1,375.00	1,800.00	425.00
CELEBRATIONS			
Veterans/Memorial Day	5,000.00	5,000.00	-
SUBTOTAL	5,000.00	5,000.00	-
CULTURE & RECREATION	304,208.00	365,432.00	61,224.00

	FY 2020	FY 2021	FY 2021
	Adopted	Recommended	Recommended
	Budget	Budget	Inc (Dec)
	With Transfers		
DEBT SERVICE			
Cost of Bonding	30,000.00	25,000.00	(5,000.00)
Long Term Debt Principal	1,010,845.00	749,472.00	(261,373.00)
Short Term Debt Interest	40,000.00	10,000.00	(30,000.00)
Long Term Debt Interest	239,560.00	307,770.00	68,210.00
SUBTOTAL	1,320,405.00	1,092,242.00	(228,163.00)
DEBT SERVICE	1,320,405.00	1,092,242.00	(228,163.00)
EMPLOYEE BENEFITS			
Essex Regional Retirement Assessment	771,404.00	828,565.00	57,161.00
Unemployment Expense	10,000.00	10,000.00	-
Health Insurance Expense	858,224.00	858,224.00	-
Dental Insurance Expense	31,983.00	31,983.00	-
Life Insurance Expense	1,800.00	1,800.00	-
Medicare Expense	59,045.00	60,226.00	1,181.00
SUBTOTAL	1,732,456.00	1,790,798.00	58,342.00
BENEFITS	1,732,456.00	1,790,798.00	58,342.00
TOTAL OPERATING BUDGET	20,667,669.00	21,001,209.00	333,540.00