

TOWN OF HOLBROOK,
MASSACHUSETTS FISCAL YEAR 2022
FINANCIAL REPORT & OPERATING
BUDGET

General and Enterprise Funds

July 1, 2021 to June 30, 2022

Finance Committee

Peter Mahoney, Chairman

Patrick Duggan, Vice-Chairman

Michael Sigda, Clerk

Susan Godwin

Scott McLellan

Andrea Piekarski

Brian McFarland

Barry Horne

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Budget Message

May 1, 2021

Dear Town Meeting Members:

We are pleased to present Holbrook Finance Committee's proposed Operating Budget, and related Enterprise Fund Budgets, for the Town of Holbrook for Fiscal Year (FY) 2022. The COVID-19 pandemic was an unprecedented challenge for committee members, department heads and town leaders managing the town's finances in FY 2021. However, due to everyone's efforts, the town was able to successfully navigate a difficult year. As always, in preparation for this upcoming year's budget, the committee attempted to best allocate available resources to areas of greatest need while maintaining services and mitigating service reductions in all departments. This was done while attempting to balance a budget within the limits of the financial constraints facing our community during this unprecedented time. The budget, which consists of total anticipated expenditures of \$50.5 mm, represents an increase of 2.4% over the FY21 budget.

Due to the town's fiscally prudent decisions, the Finance Committee is able to present a balanced budget that assumes significant cuts in expected revenue without reducing current staffing levels. Furthermore, as in the past few years, the committee ***did not*** assume a full 2.5% increase in property tax rates and assumed a lower increase of 1.6%. In comparison to the struggles being faced by other towns, Holbrook is in a better position to navigate the financial concerns raised by the pandemic. While there are many unknowns about the future and potential hard decisions we will have to make, the town is in a position of strength.

Even with Holbrook in solid financial position, there are several upcoming, sizable, financial items town meeting members should be aware of heading into the new year.

Water Rates- For the last few years, the revenue from the ratepayer has not kept up with the costs of providing the service. This has depleted the retained earnings and the water enterprise reserve fund as those monies continue to be used to cover the revenue shortfall. Unfortunately, recent proposed rates have been 1-2% increases which are not sufficient to generate enough revenue to cover the projected costs. A restructuring and increase of the rates is necessary to combat this ongoing issue. If the issue is not resolved, the revenue shortfall will have to be covered by the taxpayers regardless of their respective town water consumption.

New Water Plant- The Tri-Town water enterprise will be building a new water plant for the benefit of the residents of Holbrook, Randolph and Braintree. Holbrook's portion of the project will in the multi-millions of dollars and the town should begin preparations to pay our share. The town leaders are already working with state officials to receive supplemental funding to help the town with this project. Please note, regardless if the state grants the funds, the water rate issue noted above to cover the day-to-day costs of the water enterprise still needs to be addressed.

Union Contracts- Several contracts end on the last day of FY21 and are currently, or will need to be, negotiated for FY22. These include Firefighters, Police Officers, Police Sergeants and Dispatchers. There are department heads whose contracts will also need to be negotiated. Any increases will need to be funded through taxes or another source.

State law, regulators, town by-laws, and fiscal prudence require that the Finance Committee provide Town Meeting with a balanced budget to vote on. We interpret this to mean that the budget submission must be based on sound and supportable financial practices that ensure the long-term financial health of the community. With that as the framework, this FY22 budget balances the use of revenues across all departments and services provided by the town. This budget preserves all departments' core services and is projected to allow us to end FY22 fiscally sound. We remain realistic about the continuing financial challenges facing the Town and are appreciative of the hard work and dedication required by all to meet the challenges that await us in the years ahead.

Respectfully,

Peter Mahoney

Chairman-Holbrook Finance Committee

Holbrook Finance Committee Calendar for FY22 Budget Review Meetings

Holbrook Finance Committee - FY21 Meetings & FY22 Budget Review Schedule	
Monday, January 4, 2021	No meeting
Monday, January 11, 2021	Financial: Accountant Services: Forrest, Veteran's, Historical Commission Selectmen Oversight: Board of Selectmen (Town Counsel & Town Reports), Town Administrator (Prof Technical, HCAM)
Monday, January 18, 2021	Martin Luther King Jr. Day - No meeting
Monday, January 25, 2021	Selectmen Oversight: Inspectional Services, Human Resources Services: Council on Aging , Library, Town Clerk Public Works: DPW budget and Enterprise accounts (Solid Waste, Water, Sewer, Joint Water) Indirect costs
Monday, February 1, 2021	No meeting
Monday, February 8, 2021	Services: Conservation Commission Public Safety: Police (Includes Animal Control), Fire, Communications, Emergency Management, Public Safety Building Financial: Finance Committee
Monday, February 15, 2021	President's Day - No meeting
Monday, February 22, 2021	Education: Holbrook Public Schools
Monday, March 1, 2021	No meeting
Monday, March 8, 2021	Financial: Assessors, Treasurer/Collector (including Debt and Benefits), All Insurance Education: Blue Hills Regional & Norfolk Agricultural High School Capital Planning Committee
Monday, March 15, 2021	No meeting
Monday, March 22, 2021	Total budget review Including updating expenses, finalizing revenue assumptions Free Cash
Monday, March 29, 2021	Final Budget Review Vote Proposed Budget
Monday, April 5, 2021	No meeting
Monday, April 12, 2021	Meet with Department Heads to review budget post FinCom vote
Monday, April 19, 2021	Patriot's Day - No meeting
Tuesday, April 20, 2021	Final Budget Review Vote Proposed Budget; Review ATM/STM Warrant Articles
Monday, April 26, 2021	Vote Warrant Articles Vote ATM/STM Warrant Articles
Monday, May 3, 2021	Vote Financial Report
Monday, May 10, 2021	No meeting
Monday, May 17, 2021	Discuss and Vote Open or New Warrant Articles Review any late breaking changes prior to Town Meeting
Wednesday, May 19, 2021	Prior to Town Meeting

Free Cash Policy

Definition: Free Cash is the remaining, unrestricted funds from operations of the previous fiscal year (FY). It includes unexpended free cash from the previous fiscal year, actual receipts in excess of estimated revenues as shown on the tax recapitulation sheet and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash.

The Finance Committee has an established set of goals regarding the use of Holbrook's Free Cash.

Goals:

- **Prior Year Deficits:** Pay off all prior year deficits; allowing new FY revenues (taxes) to pay for future spending. (Excludes prior year bills or invoices)
- **Maintain Unallocated Free Cash Balance:** Keep up to 25% as free cash and avoid possible deficits in future years
- **Unique items:** Fund initiatives or the reserve fund for unique, one-time projects
- **General Stabilization:** Transfer up to 25% to General Stabilization to maintain a balance equal to 7-10% of the general fund operating budget
- **Capital Stabilization:** Transfer up to 25% to Capital Stabilization to maintain a balance up to \$400k
- **Reduce Tax Levy:** Provide up to 25% to decrease tax levy and reduce the burden on the town's tax payers.
- **Compensated Absences:** Transfer up to 25% to fund the compensated absences reserve fund to offset Holbrook's compensated absences liability.
- **OPEB Trust Fund:** Transfer up to 25% to fund OPEB liability in the OPEB Trust Fund

Free cash is not to be used to fund General Fund Salary or Expense budgets unless it is in accordance and spirit of the above stated goals.

Stabilization Fund

The purpose of this reserve is to provide long term financial stability for the Town while improving the Town's credit worthiness and flexibility. The provisions for this fund are dictated by Chapter 40 Section 5B of Massachusetts General Law. This fund may be appropriated for any purpose for which the Town would be authorized to borrow money under Section seven or eight of Chapter 44 of MGL or for any other lawful purpose. Appropriations from this fund are governed by statute and require a two-thirds affirmative vote of Town Meeting. **The Finance Committee recommends that the Town only consider the use of, no more than, one-quarter of the amount available in all stabilization funds appropriated in any fiscal year, and that such appropriations be for one-time expenditures and not to support the annual operating budget.**

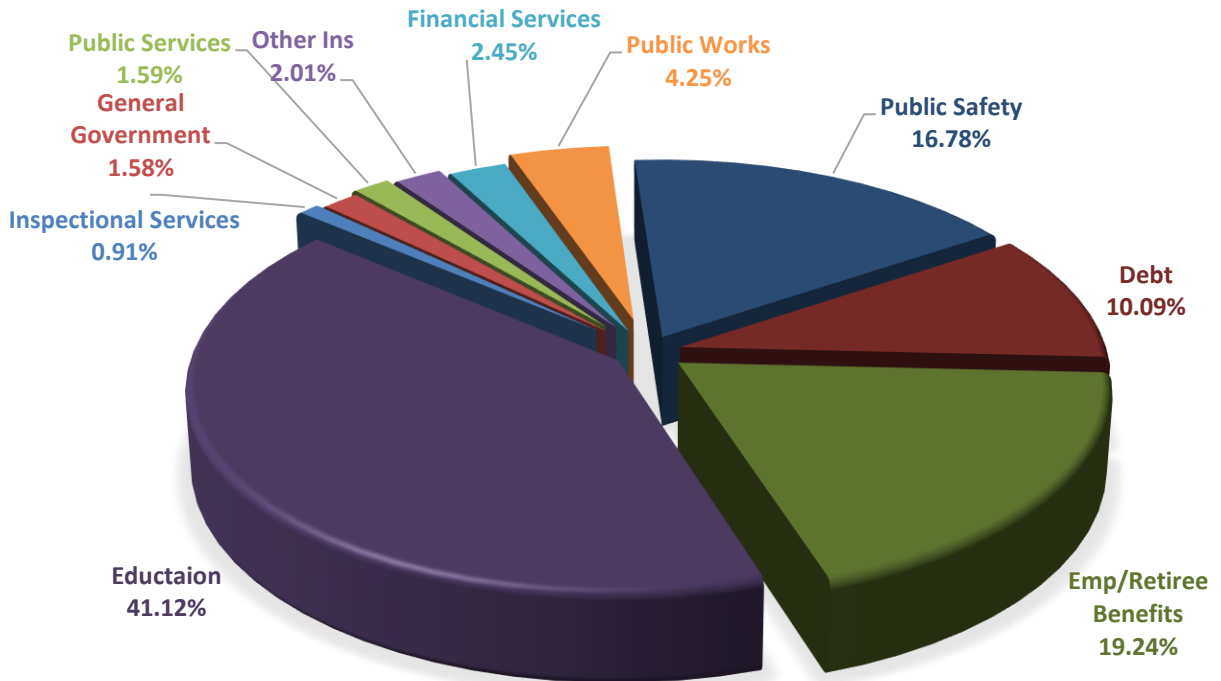
Financial Reserve Policies

Fund balance and reserve policies should be established to protect the Town from unforeseen increases in expenditures, reductions in revenues, or a combination of both, or any other extraordinary events. Fund balance and reserve policies also serve to provide an additional source of funding for capital construction and replacement projects. According to Bond rating agencies and good fiscal prudence, reserves should normally average between 5% and 15% of the Town's operating budget. It is also important to continue to add to financial reserves annually

FY22 Budget Summary Conclusion

The finance committee met over a dozen times and spent many hours in discussions concerning this budget. This Budget received a recommendation by the Finance committee on 4/20/2021.

FY22 GENERAL FUND BUDGET



ANNUAL TOWN MEETING

Actual/Projected Revenues

		FY20	FY21	FY22
		Recap	Recap	Projected
Prior Year levy Limit		24,558,695.83	25,464,572.23	26,906,039.53
	Allowed Growth Prop 2 1/2	613,967.40	636,614.31	430,496.63
	Prop 2 1/2 Permanent Override			
Fiscal Year Levy Limit		25,172,663.23	26,101,186.53	27,336,536.16
	New Growth	291,909.00	804,853.00	300,000.00
Levy Ceiling		25,464,572.23	26,906,039.53	27,636,536.16
	Prop 2 1/2 debt exclusion	4,481,105.00	4,258,786.00	4,203,245.52
	Fiscal Year Maximum Levy	29,945,677.23	31,164,825.53	31,839,781.68
	REMOVE EXCESS CAPACITY			(2,735,321.61)
Fiscal Year Levy Without Excess Capacity				29,104,460.07
	Actual Tax Levied	28,330,848.82	28,429,503.92	2.37%
	Excess capacity	1,614,828.41	2,735,321.61	
Available Funds				
	Free Cash to Reduce Tax Rate	400,000.00	300,000.00	-
	Free Cash to Balance Budget		354,000.00	-
	Comp Abs Reserve	90,644.00	70,789.00	50,356.00
	Cherry Sheet	9,293,055.00	9,673,003.00	10,729,370.00
	Enterprise Fund Indirect Costs	1,166,709.00	1,191,071.00	1,258,262.00
	Local Receipts	3,377,405.00	3,089,340.00	3,074,255.00
	Ambulance Reserve	678,714.00	741,350.00	741,350.00
	Overlay Surplus	-	86,333.00	86,633.83
	Wetlands Protection Reserve Fund	-	-	-
	Fire Alarm	9,850.00	10,960.00	11,219.00
	Total Available Funds	15,016,377.00	15,516,846.00	15,951,445.83
Maximum Gross Available for Appropriation		43,347,225.82	43,946,349.92	45,055,905.90

Actual/Projected Revenues-Cont.

Other Amounts Raised on Assessors Tax Recap				
	Treasurer's Tax Title Process	-	-	
	Cherry Sheet Offset (School & Library)	239,910.00	156,637.00	131,637.00
	Assessors Overlay	298,547.74	298,040.87	294,054.86
	State & County Assessments (1)	1,086,139.00	1,051,563.00	1,248,044.00
	Other Debt	-	-	
	Overlay Deficit	-	-	
	Snow & Ice Deficit	-	-	
	Other Deficit	-	-	-
	Total Other Amounts To Raise	1,624,596.74	1,506,240.87	1,673,735.86
	MAXIMUM AVAILABLE FOR APPROPRIATION	41,722,629.08	42,440,109.05	43,382,170.04
	Local Receipts	FY20	FY21	FY22
	Motor Vehicle Excise	1,550,000.00	1,353,231.00	1,353,231.00
	Other Excise	1,000.00	1,000.00	1,000.00
	Penalties and interest on taxes and excises	229,000.00	241,000.00	200,000.00
	Payment in lieu of taxes	3,292.00	1,618.00	1,618.00
	HCAM	-	-	
	Fees	84,683.00	84,500.00	84,500.00
	Other Departmental Revenue	-	-	
	Charges for Services	955,391.00	1,012,391.00	1,050,306.00
	Licenses and Permits	305,183.00	244,000.00	244,000.00
	Fines and Forfeits	15,694.00	12,600.00	12,600.00
	Investment Income	54,000.00	27,000.00	27,000.00
	Medicaid Reimbursement	179,162.00	112,000.00	100,000.00
	Miscellaneous Recurring (Please specify)	-	-	-
	Miscellaneous Non-Recurring (Please specify)	-	-	-
	Totals	3,377,405.00	3,089,340.00	3,074,255.00

Motion: Move the Town vote to raise, appropriate, or transfer from available funds the sum of \$43,353,149 to defray the expenses of the Holbrook operating budget, as printed below for the ensuing 12-month period beginning July 1, 2021.

Raised through taxation and other sources	41,291,962
Transfer From Available Funds:	
Fire Alarm Receipts Reserved for Appropriation	11,219
Ambulance Receipts Reserved for Appropriation	741,350
Compensated Absences Fund	50,356
Water Operations (Indirects)	747,460
Sewer Operations (Indirects)	377,076
Solid Waste Operations (Indirects)	133,726
FY21 Certified Free Cash	-
Total	43,353,149

And that the following amounts be appropriated:

General Government		FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
122	Selectmen									
	Expenses	7,600	12,000	12,000	(4,400)	-37%	\$ (4,400)	-36.7%	\$ -	0.0%
	Total	7,600	12,000	12,000	(4,400)	-37%	\$ (4,400)	-36.7%	\$ -	0.0%
123	Town Administrator									
	Salaries	267,962	267,962	265,017	-	0%	\$ 2,945	1.1%	\$ 2,945	1.1%
	Expenses	1,000	1,000	500	-	0%	\$ 500	100.0%	\$ 500	100.0%
	Total	268,962	268,962	265,517	-	0%	\$ 3,445	1.3%	\$ 3,445	1.3%
151	Legal / Professional / Technical Services									
	Expenses	150,000	150,000	150,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	150,000	150,000	150,000	-	0%	\$ -	0.0%	\$ -	0.0%
152	Human Resources									
	Salaries	76,470	76,469	76,764	1	0%	\$ (294)	-0.4%	\$ (295)	-0.4%
	Expenses	5,000	5,000	5,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	81,470	81,469	81,764	1	0%	\$ (294)	-0.4%	\$ (295)	-0.4%
161	Town Clerk									
	Town Clerk Salary	78,255	75,212	78,255	3,043	4%	\$ -	0.0%	\$ (3,043)	-3.9%
	Salaries	59,346	57,568	53,979	1,778	3%	\$ 5,367	9.9%	\$ 3,589	6.6%
	Expenses	6,170	6,170	6,170	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	143,771	138,950	138,404	4,821	3%	\$ 5,367	3.9%	\$ 546	0.4%
162	Elections/Town Meeting									
	Salaries	10,000	10,000	32,000	-	0%	\$ (22,000)	-68.8%	\$ (22,000)	-68.8%
	Expenses	15,000	15,000	13,000	-	0%	\$ 2,000	15.4%	\$ 2,000	15.4%
	Total	25,000	25,000	45,000	-	0%	\$ (20,000)	-44.4%	\$ (20,000)	-44.4%
163	Board of Registrars									
	Salaries	1,400	1,400	1,400	-	0%	\$ -	0.0%	\$ -	0.0%
	Expenses	5,800	5,800	5,800	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	7,200	7,200	7,200	-	0%	\$ -	0.0%	\$ -	0.0%
195	Town Reports									
	Expenses	-	-	-	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	-	-	-	-	0%	\$ -	0.0%	\$ -	0.0%
	General Gov. Total	684,003	683,581	699,885	422	0%	\$ (15,882)	-2.3%	\$ (16,304)	-2.3%

Financial Services		FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
131	Finance Committee									
	Expenses	600	600	600	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	600	600	600	-	0%	\$ -	0.0%	\$ -	0.0%
132	Reserve									
	Expenses	250,000	300,000	500,000.00	(50,000)	-17%	\$ (250,000)	-50.0%	\$ (200,000)	-40.0%
	Total	250,000	300,000	500,000	(50,000)	-17%	\$ (250,000)	-50.0%	\$ (200,000)	-40.0%
135	Town Accountant									
	Salaries	167,960	167,959	164,671	1	0%	\$ 3,289	2.0%	\$ 3,288	2.0%
	Expenses	48,935	48,935	47,646	-	0%	\$ 1,289	2.7%	\$ 1,289	2.7%
	Total	216,895	216,894	212,317	1	0%	\$ 4,578	2.2%	\$ 4,577	2.2%
141	Assessor									
	Salaries	190,953	199,875	188,155	(8,922)	-4%	\$ 2,798	1.5%	\$ 11,720	6.2%
	Expenses	35,680	55,100	37,680	(19,420)	-35%	\$ (2,000)	-5.3%	\$ 17,420	46.2%
	Total	226,633	254,975	225,835	(28,342)	-11%	\$ 798	0.4%	\$ 29,140	12.9%
145	Treasurer/Collector									
	Treasurer's Salary	76,721	80,557	76,721	(3,836)	-5%	\$ -	0.0%	\$ 3,836	5.0%
	Salaries	149,825	149,824	146,992.00	1	0%	\$ 2,833	1.9%	\$ 2,832	1.9%
	Expenses	141,656	172,885	128,599	(31,229)	-18%	\$ 13,057	10.2%	\$ 44,286	34.4%
	Total	368,202	403,266	352,312	(35,064)	-9%	\$ 15,890	4.5%	\$ 50,954	14.5%
	Financial Services Total	1,062,330	1,175,735	1,291,063	(113,405)	-10%	\$ (228,733)	-17.7%	\$ (115,328)	-8.9%
Public Safety		FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
200	Public Safety Building									
	Salaries	22,484	22,485	22,043	(1)	0%	\$ 441	2.0%	\$ 442	2.0%
	Expenses	188,423	188,423	188,423	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	210,907	210,908	210,466	(1)	0%	\$ 441	0.2%	\$ 442	0.2%
210	Police Department									
	Salaries	2,923,440	2,923,442	2,764,685	(2)	0%	\$ 158,755	5.7%	\$ 158,757	5.7%
	Expenses	214,000	214,000	210,500	-	0%	\$ 3,500	1.7%	\$ 3,500	1.7%
	Total	3,137,440	3,137,442	2,975,185	(2)	0%	\$ 162,255	5.5%	\$ 162,257	5.5%
220	Fire Department									
	Salaries	2,340,239	2,386,752	2,354,956	(46,513)	-2%	\$ (14,717)	-0.6%	\$ 31,796	1.4%
	Expenses	110,987	110,990	108,853	(3)	0%	\$ 2,134	2.0%	\$ 2,137	2.0%
	Total	2,451,226	2,497,742	2,463,809	(46,516)	-2%	\$ (12,583)	-0.5%	\$ 33,933	1.4%
225	Dispatch									
	Salaries	943,436	943,436	982,852	-	0%	\$ (39,416)	-4.0%	\$ (39,416)	-4.0%
	Expenses	135,000	120,000	80,000	15,000	13%	\$ 55,000	68.8%	\$ 40,000	50.0%
	Total	1,078,436	1,063,436	1,062,852	15,000	1%	\$ 15,584	1.5%	\$ 584	0.1%
230	EMT									
	Salaries	229,261	234,440	233,590	(5,179)	-2%	\$ (4,329)	-1.9%	\$ 850	0.4%
	Expenses	105,344	105,344	103,278	-	0%	\$ 2,066	2.0%	\$ 2,066	2.0%
	Total	334,605	339,784	336,868	(5,179)	-2%	\$ (2,263)	-0.7%	\$ 2,916	0.9%
291	Emergency Management									
	Expenses	3,000	3,000	3,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	3,000	3,000	3,000	-	0%	\$ -	0.0%	\$ -	0.0%
292	Animal Control									
	Salaries	44,114	44,114	44,094	-	0%	\$ 20	0.0%	\$ 20	0.0%
	Expenses	14,900	14,900	14,900	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	59,014	59,014	58,994	-	0%	\$ 20	0.0%	\$ 20	0.0%
	Public Safety Total	7,274,628	7,311,326	7,111,174	(36,698)	-1%	\$ 163,454	2.3%	\$ 200,152	2.8%
Inspectional Services		FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
244	Weights & Measures									
	Salaries	-	-	-	-	0%	\$ -	0.0%	\$ -	0.0%
	Expenses	-	-	-	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	-	-	-	-	0%	\$ -	0.0%	\$ -	0.0%
240	Inspectional Services									
	Salaries	323,236	328,370	292,015	(5,134)	-2%	\$ 31,221	10.7%	\$ 36,355	12.4%
	Expenses	70,420	63,420	63,420	7,000	11%	\$ 7,000	11.0%	\$ -	0.0%
	Total	393,656	391,790	355,435	1,866	0%	\$ 38,221	10.8%	\$ 36,355	10.2%
	Insp. Service Total	393,656	391,790	355,435	1,866	0%	\$ 38,221	10.8%	\$ 36,355	10.2%

Education			FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
300	Schools										
		Blue Hills	1,811,245	1,811,245	1,758,490	0	0%	\$ 52,755	3.0%	\$ 52,755	3.0%
		Norfolk Aggie	12,000	12,000	12,000	-	0%	\$ -	0.0%	\$ -	0.0%
		Total	1,823,245	1,823,245	1,770,490	0	0%	\$ 52,755	3.0%	\$ 52,755	3.0%
301	Halbrook Public Schools										
			14,750,830	14,750,830	14,631,437	-	0%	\$ 119,393	0.8%	\$ 119,393	0.8%
		Total	14,750,830	14,750,830	14,631,437	-	0%	\$ 119,393	0.8%	\$ 119,393	0.8%
371	School Transportation										
		Expenses	1,250,955	1,250,955	1,365,800	-	0%	\$ (114,845)	-8.4%	\$ (114,845)	-8.4%
		Total	1,250,955	1,250,955	1,365,800	-	0%	\$ (114,845)	-8.4%	\$ (114,845)	-8.4%
		Education Total	17,825,030	17,825,030	17,767,727	0	0%	\$ 57,303	0.3%	\$ 57,303	0.3%
Public Works			FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
400	Public Works										
		Salaries	1,120,426	1,120,426	1,045,261	-	0%	\$ 75,165	7.2%	\$ 75,165	7.2%
		Expenses	407,600	444,300	437,500	(36,700)	-8%	\$ (29,900)	-6.8%	\$ 6,800	1.6%
		Total	1,528,026	1,564,726	1,482,761	(36,700)	-2%	\$ 45,265	3.1%	\$ 81,965	5.5%
422	Roads and Sidewalks Construction & Maintenance										
		Expenses	60,000	60,000	40,000	-	0%	\$ 20,000	50.0%	\$ 20,000	50.0%
		Total	60,000	60,000	40,000	-	0%	\$ 20,000	50.0%	\$ 20,000	50.0%
423	Snow And Ice										
			150,000	150,000	150,000	-	0%	\$ -	0.0%	\$ -	0.0%
		Total	150,000	150,000	150,000	-	0%	\$ -	0.0%	\$ -	0.0%
424	Street Lighting										
		Expenses	105,000	85,000	80,000	20,000	24%	\$ 25,000	31.3%	\$ 5,000	6.3%
		Total	105,000	85,000	80,000	20,000	24%	\$ 25,000	31.3%	\$ 5,000	6.3%
		Public Works Total	1,843,026	1,859,726	1,752,761	(16,700)	-1%	\$ 90,265	5.1%	\$ 106,965	6.1%
Public Services			FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
294	Forest Comm.										
		Expenses	1,000	1,000	1,000	-	0%	\$ -	0.0%	\$ -	0.0%
		Total	1,000	1,000	1,000	-	0%	\$ -	0.0%	\$ -	0.0%
541	Council On Aging										
		Salaries	113,109	133,109	92,952	(20,000)	-15%	\$ 20,157	21.7%	\$ 40,157	43.2%
		Expenses	20,500	20,500	20,500	-	0%	\$ -	0.0%	\$ -	0.0%
		Total	133,609	153,609	113,452	(20,000)	-13%	\$ 20,157	17.8%	\$ 40,157	35.4%
543	Veteran's Services										
		Salaries	10,400	9,799	10,399	601	6%	\$ 1	0.0%	\$ (600)	-5.8%
		Expenses	40,850	80,850	61,500	(40,000)	-49%	\$ (20,650)	-33.6%	\$ 19,350	31.5%
		Total	51,250	90,649	71,899	(39,399)	-43%	\$ (20,649)	-28.7%	\$ 18,750	26.1%
610	Public Library										
		Salaries	359,242	357,390	356,055	1,852	1%	\$ 3,187	0.9%	\$ 1,335	0.4%
		Expenses	143,500	143,004	141,004	496	0%	\$ 2,496	1.8%	\$ 2,000	1.4%
		Total	502,742	500,394	497,059	2,348	0%	\$ 5,683	1.1%	\$ 3,335	0.7%
691	Historical Commission										
		Expenses	100	-	100	100	0%	\$ -	0.0%	\$ (100)	-100.0%
		Total	100	-	100	100	0%	\$ -	0.0%	\$ (100)	-100.0%
		Public Services Total	688,701	745,652	683,510	(56,951)	-8%	\$ 5,191	0.8%	\$ 62,142	9.1%

Debt		FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
<i>Debt Outside Prop 2-1/2</i>										
710	Maturing Debt	3,012,447	3,012,446	3,012,154	1	0%	\$ 293	0.0%	\$ 292	0.0%
751	Interest	1,213,897	1,213,896	1,339,572	1	0%	\$ (125,675)	-9.4%	\$ (125,676)	-9.4%
751	Debt Administration	15,000	15,000	15,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	4,241,344	4,241,342	4,366,726	2	0%	\$ (125,382)	-2.9%	\$ (125,384)	-2.9%
752	<i>Temporary Loans</i>									
	Paydowns	62,700	62,700	-	-	0%	\$ 62,700	0.0%	\$ 62,700	0.0%
	Interest	68,279	68,278	31,503	1	0%	\$ 36,776	116.7%	\$ 36,775	116.7%
	Total	130,979	130,978	31,503	1	0%	\$ 99,476	315.8%	\$ 99,475	315.8%
	Debt Total	4,372,323	4,372,320	4,398,229	3	0%	\$ (25,906)	-0.6%	\$ (25,909)	-0.6%
Employee/Retiree Benefits		FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
911	<i>Employee Benefits</i>									
	Medicare	300,000	300,000	300,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Pension Assessment	2,399,401	2,399,401	2,291,969	-	0%	\$ 107,432	4.7%	\$ 107,432	4.7%
	Total	2,699,401	2,699,401	2,591,969	-	0%	\$ 107,432	4.1%	\$ 107,432	4.1%
914	<i>Health Insurance</i>									
	Expenses	5,588,785	5,588,785	5,206,130	(0)	0%	\$ 382,655	7.4%	\$ 382,655	7.4%
	Total	5,588,785	5,588,785	5,206,130	(0)	0%	\$ 382,655	7.4%	\$ 382,655	7.4%
915	<i>Employee Life Insurance</i>									
	Expenses	22,000	22,000	22,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	22,000	22,000	22,000	-	0%	\$ -	0.0%	\$ -	0.0%
916	<i>Dental Insurance</i>									
	Expenses	30,000	30,000	30,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	30,000	30,000	30,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Employee/Retiree Benefits	8,340,186	8,340,186	7,850,099	(0)	0%	\$ 490,087	6.2%	\$ 490,087	6.2%
Other/Insurance		FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
913	<i>Unemployment</i>									
	Expenses	100,000	100,000	100,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	100,000	100,000	100,000	-	0%	\$ -	0.0%	\$ -	0.0%
945	<i>Other Insurance</i>									
	General Insurance	547,622	547,622	499,750	-	0%	\$ 47,872	9.6%	\$ 47,872	9.6%
	Transfer to OJI Fund	20,000	20,000	20,000	-	0%	\$ -	0.0%	\$ -	0.0%
	Workers Comp	201,644	201,644	201,644	-	0%	\$ -	0.0%	\$ -	0.0%
	Total	769,266	769,266	721,394	-	0%	\$ 47,872	6.6%	\$ 47,872	6.6%
	Other/Insurance Total	869,266	869,266	821,394	-	0%	\$ 47,872	5.8%	\$ 47,872	5.8%
Capital Fund		FY22 Recommended	FY22 Requested	FY21 Appropriation	Proposed vs. Requested		Proposed vs. FY21		Requested vs. FY21	
990	Transfer to the Capital Improvement Fund									
	Total	-	-	-	-	0%	\$ -	0.0%	\$ -	0.0%
	Capital Fund Total	-	-	-	-	0%	\$ -	0.0%	\$ -	0.0%
	Grand Total	43,353,149	43,574,612	42,731,278	(221,463)	-1%	\$ 621,871	1.5%	\$ 843,334	2.0%

PEG Enterprise Fund

Direct Costs		
	PEG Access Contract	238,000
	Total	238,000

Motion: That the following sums be appropriated for the PEG Access Enterprise: Direct Expenses of \$238,000 and that the \$238,000 be raised from the PEG Access Enterprise revenues.

Sewer Enterprise Fund

Direct Costs		
	MWRA Assessment	1,898,064
	Existing Debt	-
	Reserve Fund	100,000
	Other Expenses	106,000
	Subtotal	2,104,064
Indirect Costs		
	Selectmen	372
	Town Administrator	12,594
	Human Resources	3,992
	Accountant	11,286
	Assessor	11,105
	Treasurer/Collector	38,752
	Public Works	161,707
	Health/Dental Insurance	48,215
	Medicare	2,900
	Workers Comp	8,499
	Other Ins	32,572
	Unemployment	-
	Pensions	44,294
	Life	203
	Subtotal	376,491
	Total	2,480,555

Motion: That the following sums be appropriated for the Sewer Enterprise: Direct Expenses of \$2,104,064 and that the \$2,104,064 be raised from the Sewer Enterprise revenues; and that

Water Enterprise Fund

Direct Costs		
	Joint Water	1,100,000
	Joint Water Reserve Fund	100,000
	Tri-Town	30,000
	Water Reserve Fund	100,000
	Non-2-1/2 Debt	1,254,379
	Other Expenses	105,000
	Subtotal	2,689,379
Indirect Costs		
	Selectmen	281
	Town Administrator	9,509
	Human Resources	3,014
	Accountant	11,105
	Assessor	8,385
	Treasurer/Collector	36,641
	Public Works	227,795
	Health/Dental Insurance	74,417
	Medicare	3,628
	Workers Comp	10,634
	Other Ins	41,582
	Pensions	55,421
	Life	295
	Unemployment	-
	Joint Water Indirect	264,309
	Subtotal	747,016
	Total	3,436,395

Motion: That the following sums be appropriated for the Water Enterprise: Direct Expenses of \$2,689,379 and that the \$2,689,379 be raised from the Water Enterprise revenues, Joint Water

Solid Waste Enterprise Fund									
Direct Costs									
	Contract/Other	760,000							
	Reserve Fund	15,000							
	Subtotal	775,000							
Indirect Costs									
	Selectmen	137.00							
	Town Administrator	4,626.00							
	Human Resources	1,466.00							
	Accountant	4,629.00							
	Assessor	-							
	Treasurer/Collector	34,322.00							
	Public Works	43,850.00							
	Health Insurance	19,828.00							
	Medicare	996.00							
	Workers Comp	2,920.00							
	Other Ins	5,429.00							
	Pensions	15,217.00							
	Life	91.00							
	Unemployment	-							
	Subtotal	133,511.00							
	Total	908,511.00							

Motion: That the following sums be appropriated for the Solid Waste Enterprise: Direct Expenses of \$775,000 and that the \$775,000 be raised from the Solid Waste Enterprise revenues; and

	Dept	Type	Account Number	Account Description	FY 21 Appropriation	FY22 Recommended	Flux from PY	%
01	122	E	01-122-5200-5400	SELECTMEN GENERAL EXPENSE	12,000.00	7,600.00	(4,400.00)	-37%
01	123	S	01-123-5100-5112	TOWN ADMINISTRATOR	144,691.00	144,691.00	-	0%
01	123	S	01-123-5100-5113	ASST TOWN ADMINISTRATOR	75,000.00	65,980.00	(9,020.00)	-12%
01	123	S	01-123-5100-5114	TOWN ADMINISTRATOR SUPPORT SERVICES	45,326.00	45,340.00	14.00	0%
		S	01-123-5100-5190	TOWN ADMINISTRATOR SICK LEAVE BUYBACK	-	11,951.00	11,951.00	
01	123	E	01-123-5200-5400	TOWN ADMIN GENERAL EXPENSE	500.00	1,000.00	500.00	100%
01	152	S	01-152-5100-5112	HUMAN RESOURCES	76,764.00	76,470.00	(294.00)	0%
01	152	E	01-152-5200-5400	HUMAN RESOURCES EXPENSE BUDGET	5,000.00	5,000.00	-	0%
01	131	E	01-131-5200-5400	FIN COM GENERAL EXPENSE	600.00	600.00	-	0%
01	132	E	01-132-5200-5790	RESERVE FUND	500,000.00	250,000.00	(250,000.00)	-50%
01	135	S	01-135-5100-5112	TOWN ACCOUNTANT SALARY	104,550.00	106,611.00	2,061.00	2%
01	135	S	01-135-5100-5114	TOWN ACCT ADM/CLERICAL SALARIES	58,569.64	59,696.00	1,126.36	2%
01	135	S	01-135-5100-5190	TOWN ACCT SICK LEAVE BUYBACK	1,551.00	1,653.00	102.00	7%
01	135	E	01-135-5200-5306	ANNUAL AUDIT	33,500.00	35,000.00	1,500.00	4%
01	135	E	01-135-5200-5400	TOWN ACCT GENERAL EXPENSE	9,857.50	9,430.00	(427.50)	-4%
01	135	E	01-135-5200-5310	SOFTRIGHT ANNUAL MAINTENANCE FEE	4,288.50	4,505.00	216.50	5%
01	141	S	01-141-5100-5112	PRINCIPAL ASSESSOR SALARY	96,697.00	96,697.00	-	0%
01	141	S	01-141-5100-5114	ASSESSORS ADM/CLERICAL SALARIES	89,906.68	92,603.00	2,696.32	3%
01	141	S	01-141-5100-5190	ASSESSORS SICK LEAVE BUYBAKC	1,551.00	1,653.00	102.00	7%
01	141	E	01-141-5200-5400	ASSESSORS GENERAL EXPENSE	37,680.00	35,680.00	(2,000.00)	-5%
01	145	S	01-145-5100-5112	TREASURER/COLLECTOR SALARY	76,721.00	76,721.00	-	0%
01	145	S	01-145-5100-5124	TREASURER/COLLECTOR CERT. STIPEND	1,000.00	1,000.00	-	0%
01	145	S	01-145-5100-5114	TREAS-COLL ADM/CLERICAL SALARIES	145,992.00	148,825.00	2,833.00	2%
01	145	E	01-145-5200-5301	TAX TITLE	65,000.00	72,000.00	7,000.00	11%
01	145	E	01-145-5200-5302	TAX FORECLOSURE	7,000.00	-	(7,000.00)	-100%
01	145	E	01-145-5200-5400	TREAS-COLL GENERAL EXPENSE	56,599.00	69,656.00	13,057.00	23%
01	151	E	01-151-5200-5301	LEGAL PROF/TECH SERVICES	150,000.00	150,000.00	-	0%
01	161	S	01-161-5100-5112	TOWN CLERK SALARY	78,255.00	78,255.00	-	0%
01	161	S	01-161-5100-5114	TOWN CLERK ADM/CLERICAL SALARIES	53,979.00	59,346.00	5,367.00	10%
01	161	S	01-161-5100-5190	TOWN CLERK SICK LEAVE BUYBACK	-	-	-	
01	161	E	01-161-5200-5400	TOWN CLERK GENERAL EXPENSE	6,170.00	6,170.00	-	0%
01	162	E	01-162-5200-5380	ELECTIONS	13,000.00	15,000.00	2,000.00	15%
01	162	S	01-162-5100-NEW	ELECTIONS - PAYROLL	32,000.00	10,000.00	(22,000.00)	-69%

	Dept	Type	Account Number	Account Description	FY 21 Appropriation	FY22 Recommended	Flux from PY	%
01	163	E	01-163-5200-5780	REGISTRARS	5,800.00	5,800.00	-	0%
01	163	S	01-163-5100-NEW	REGISTRARS - PAYROLL	1,400.00	1,400.00	-	0%
01	195	E	01-195-5200-5380	TOWN REPORTS	-	-	-	
01	200	S	01-200-5100-5114	PSB SALARIES	22,043.00	22,484.00	441.00	2%
01	200	E	01-200-5200-5210	PSB UTILITIES	76,220.00	76,220.00	-	0%
01	200	E	01-200-5200-5240	PSB MAINTENANCE	112,203.00	112,203.00	-	0%
01	210	S	01-210-5100-5112	POLICE CHIEF SALARY	158,600.00	159,208.00	608.00	0%
01	210	S	01-210-5100-5116	DEPUTY CHIEF	147,517.00	150,466.00	2,949.00	2%
01	210	S	01-210-5100-5113	SARGEANT SALARIES	671,104.00	673,365.00	2,261.00	0%
01	210	S	01-210-5100-5115	PATROLMEN SALARIES	1,414,225.00	1,556,034.00	141,809.00	10%
01	210	S	01-210-5100-5190	POLICE SICK LEAVE BUYBACK	15,958.00	15,958.00	-	0%
01	210	S	01-210-5100-5114	POLICE CHIEF SECRETARY SALARY	57,280.64	58,409.00	1,128.36	2%
01	210	S	01-210-5100-5130	POLICE OVERTIME	300,000.00	310,000.00	10,000.00	3%
01	210	E	01-210-5200-5400	POLICE GENERAL EXPENSE	88,000.00	90,000.00	2,000.00	2%
01	210	E	01-210-5200-5304	POLICE MEDICAL PAYMENTS	-	-	-	
01	210	E	01-210-5200-5275	L/P CHIEF VEHICLE/CRUISERS	90,000.00	91,000.00	1,000.00	1%
01	210	E	01-210-5200-5480	POLICE - GASOLINE	32,500.00	33,000.00	500.00	2%
01	220	S	01-220-5100-5112	FIRE CHIEF SALARY	156,087.00	159,821.00	3,734.00	2%
01	220	S	01-220-5100-5113	FIRE LIEUTENANT SALARIES	390,832.00	392,392.00	1,560.00	0%
01	220	S	01-220-5100-5114	FIRE CHIEF SECRETARY SALARY	41,880.85	41,879.00	(1.85)	0%
01	220	S	01-220-5100-5115	FIRE PERMANENT MEN SALARIES	1,247,562.00	1,242,734.00	(4,828.00)	0%
01	220	S	01-220-5100-5116	FIRE ALARM SALARIES & OVERTIME	9,368.00	9,596.00	228.00	2%
01	220	S	01-220-5100-5117	FIRE TRAINING	13,849.00	13,849.00	-	0%
01	220	S	01-220-5100-5130	FIRE OVERTIME	442,089.00	460,000.00	17,911.00	4%
01	220	S	01-220-5100-5190	FIRE - LONGEVITY	5,975.00	6,365.00	390.00	7%
01	220	S	01-220-5100-5190	FIRE UNUSED SICK-LEAVE BUYBACK	33,710.00	-	(33,710.00)	-100%
01	220	S	01-220-5100-5192	FIRE PERSONAL SERVICES	13,603.00	13,603.00	-	0%
01	220	E	01-220-5200-5304	FIRE MEDICAL PAYMENTS/PHYSICALS	7,004.00	7,103.00	99.00	1%
01	220	E	01-220-5200-5400	FIRE GENERAL EXPENSE	75,771.00	77,286.00	1,515.00	2%
01	220	E	01-220-5200-5580	FIRE ALARM WORK	1,592.00	1,623.00	31.00	2%
01	220	E	01-220-5300-5850	FIRE REPLACE EQUIPMENT	16,236.00	16,560.00	324.00	2%
01	220	E	01-220-5200-5480	FIRE GASOLINE	8,250.00	8,415.00	165.00	2%
01	225	S	01-225-5100-5112	COMM DIRECTOR SALARY	133,573.00	139,382.00	5,809.00	4%

	Dept	Type	Account Number	Account Description	FY 21 Appropriation	FY22 Recommended	Flux from PY	%
01	225	S	01-225-5100-5116	DEPUTY DIRECTOR	93,636.00	99,090.00	5,454.00	6%
01	225	S	01-225-5100-5115	IT DIRECTOR	78,000.00	79,560.00	1,560.00	2%
01	225	S	01-225-5100-5113	FIRE DISPATCHERS SALARIES	472,351.00	425,772.00	(46,579.00)	-10%
01	225	S	01-225-5100-5130	FIRE DISPATCHER OVERTIME	205,292.00	199,632.00	(5,660.00)	-3%
01	225	E	01-225-5200-5400	DISPATCH GENERAL EXPENSE	77,000.00	89,000.00	12,000.00	16%
01	225	E	01-225-5200-5480	DISPATCH GASOLINE	3,000.00	6,000.00	3,000.00	100%
		E	01-225-5200-NEW	IT EXPENSE BUDGET	-	40,000.00	40,000.00	
01	230	S	01-230-5100-5113	EMT SALARIES	205,512.33	206,363.00	850.67	0%
01	230	S	01-230-5100-5124	EMT TRAINING	10,898.00	10,898.00	-	0%
01	230	S	01-230-5100-5130	EMT OVERTIME	17,180.00	12,000.00	(5,180.00)	-30%
01	230	E	01-230-5200-5400	EMT EXPENSES	68,778.00	70,154.00	1,376.00	2%
01	230	E	01-230-5200-5310	AMBULANCE MEDICAL BILLING	30,000.00	30,600.00	600.00	2%
01	230	E	01-230-5200-5480	EMT GASOLINE	4,500.00	4,590.00	90.00	2%
01	240	S	01-240-5100-5112	INSPECTIONAL SERVICES DIRECTOR	91,400.00	93,228.00	1,828.00	2%
01	240	S	01-240-5100-5112	BUILDING INSPECTOR	-	-	-	
01	240	S	01-240-5100-5113	PLUMBING/GAS INSPECTOR	15,977.00	16,297.00	320.00	2%
01	240	S	01-240-5100-5116	WIRING INSPECTOR	17,125.00	17,469.00	344.00	2%
01	240	S	01-240-5100-5120	ASSISTANT INSPECTORS	5,000.00	4,500.00	(500.00)	-10%
01	240	S	01-240-5100-5118	PUBLIC HEALTH NURSE	9,000.00	-	(9,000.00)	-100%
01	240	S	01-240-5100-5117	HEALTH INSPECTOR	58,464.00	65,772.00	7,308.00	13%
01	240	S	01-240-5100-5130	INSPECTIONAL CLERICAL OT	1,904.00	3,500.00	1,596.00	84%
01	240	S	01-240-5100-5114	INSPECTIONAL CLERICAL	92,745.00	100,504.00	7,759.00	8%
01	240	S	01-240-5100-5140	INSPECTION - LONGEVITY	400.00	800.00	400.00	100%
01	240	S	01-240-5100-5	INSPECTION - CONSERVATION AGENT	-	21,166.00	21,166.00	
01	240	E	01-240-5200-5400	INSPECTIONAL SERVICES EXPENSES	43,420.00	50,420.00	7,000.00	16%
01	240	E	01-240-5200-5304	HAZARDOUS WASTE DATE	20,000.00	20,000.00	-	0%
01	244	S	01-244-5100-5112	SEALER WGTS & MEASURES SALARY	-	-	-	
01	244	E	01-244-5200-5400	SEALER GENERAL EXPENSE	-	-	-	
01	291	E	01-291-5200-5400	EMERGENCY MGMT GENERAL EXPENSE	3,000.00	3,000.00	-	0%
01	292	S	01-292-5100-5112	ANIMAL CONTROL OFFICER SALARY	44,094.00	44,114.00	20.00	0%
01	292	S	01-292-5100-5140	ANIMAL CONTROL - LONGEVITY	-	-	-	
01	292	E	01-292-5200-5400	ANIMAL CONTROL GENERAL EXPENSE	13,800.00	13,800.00	-	0%
01	292	E	01-292-5200-5401	ANIMAL CONTROL ADOPTION	-	-	-	

	Dept	Type	Account Number	Account Description	FY 21 Appropriation	FY22 Recommended	Flux from PY	%
01	292	E	01-292-5200-5480	ANIMAL CONTROL GASOLINE	1,100.00	1,100.00	-	0%
01	294	E	01-294-5200-5400	FOREST COMM GENL EXPENSE	1,000.00	1,000.00	-	0%
01	350	E	01-350-5600-5320	BLUE HILLS REGIONAL SCHOOL	1,758,490.00	1,811,245.00	52,755.00	3%
01	360	E	01-360-5600-5320	NORFOLK COUNTY AGRICULTURAL SCHOOL	12,000.00	12,000.00	-	0%
01	300	S/E	Various	HOLBROOK PUBLIC SCHOOLS	14,631,437.00	14,750,830.00	119,393.00	1%
01	300	E	Various	SCHOOL TRANSPORTATION	1,365,800.00	1,250,955.00	(114,845.00)	-8%
01	400	S	01-400-5100-5130	PWD OVERTIME	31,911.68	35,000.00	3,088.32	10%
01	400	S	01-400-5100-5112	PWD SUPERINTENDENT SALARY	95,752.00	95,752.00	-	0%
01	400	S	01-400-5100-5113	PWD SUPERVISOR SALARIES	91,454.00	91,545.00	91.00	0%
01	400	S	01-400-5100-5114	PWD ADM/CLERICAL SALARIES	101,932.90	103,025.00	1,092.10	1%
01	400	S	01-400-5100-5115	PWD PERMANENT MEN SALARIES	630,739.88	687,182.00	56,442.12	9%
01	400	S	01-400-5100-5121	PWD SEASONAL LABOR	25,000.00	25,000.00	-	0%
01	400	S	01-400-5100-5190	PWD SICK LEAVE BUYBACK	22,321.00	22,447.00	126.00	1%
01	400	S	01-400-5100-5192	PWD PERSONAL SERVICE EXPENSE	46,150.00	60,475.00	14,325.00	31%
01	400	E	01-400-5200-5341	TOWN HALL TELEPHONES	-	-	-	
01	400	E	01-400-5200-5240-50	TOWN HALL EXPENSE	90,000.00	68,300.00	(21,700.00)	-24%
01	400	E	01-400-5200-5240-65	ANIMAL SHELTER	-	-	-	
01	400	E	01-400-5200-5240-80	JEWEL RD BLDG EXPENSE (COA)	-	-	-	
01	400	E	01-400-5200-5480	GASOLINE/TOWN VEHICLES	55,000.00	50,000.00	(5,000.00)	-9%
01	400	E	01-400-5200-5	LANDFILL	25,000.00	25,000.00	-	0%
01	400	E	01-400-5200-5240-70	JFK/SOUTH UTILITIES & MAINT	-	-	-	
01	400	E	01-400-5200-5530	PWD GENERAL EXPENSE	80,000.00	81,300.00	1,300.00	2%
01	400	E	01-400-5200-5310	EWASTE DAY	6,000.00	6,000.00	-	0%
01	400	E	01-400-5200-5465	TREE REMOVAL	4,500.00	10,000.00	5,500.00	122%
01	400	E	01-400-5200-5380	STORM WATER MANAGEMENT	150,000.00	140,000.00	(10,000.00)	-7%
01	400	E	01-400-5200-5	TOWN OWNED PROPERTY UTILITIES	27,000.00	27,000.00	-	0%
01	422	E	01-422-5200-5530	ROADS & SIDEWALK CONSTRUCTION	40,000.00	60,000.00	20,000.00	50%
01	423	E	01-423-5200-5530	SNOW & ICE EXPENSE	150,000.00	150,000.00	-	0%
01	424	E	01-424-5200-5210	STREET LIGHTING	80,000.00	105,000.00	25,000.00	31%
01	541	S	01-541-5100-5112	COUNCIL ON AGING COORDINATOR SALARY	33,760.00	24,815.00	(8,945.00)	-26%
01	541	S	01-541-5100-5113	COA ASST DIRECTOR	10,650.00	30,416.00	19,766.00	186%
01	541	S	01-541-5100-5114	COA PRINCIPAL CLERK	10,612.00	19,276.00	8,664.00	82%
01	541	S	01-541-5100-5116	COA VAN DRIVER SALARIES	37,930.00	38,602.00	672.00	2%
01	541	S	01-541-5100-5190	COA SICK LEAVE BUYBACK	-	-	-	
01	541	E	01-541-5200-5400	COA GENERAL EXPENSE	16,500.00	16,500.00	-	0%

	Dept	Type	Account Number	Account Description	FY 21 Appropriation	FY22 Recommended	Flux from PY	%
01	541	E	01-541-5200-5480	COA GASOLINE	4,000.00	4,000.00	-	0%
01	543	S	01-543-5100-5112	VETERANS AGENT SALARY	10,399.00	10,400.00	1.00	0%
01	543	E	01-543-5200-5400	VETERANS GENERAL EXPENSE	1,500.00	850.00	(650.00)	-43%
01	543	E	01-543-5200-5770	VETERANS BENEFITS	60,000.00	40,000.00	(20,000.00)	-33%
01	610	S	01-610-5100-5112	LIBRARY DIRECTOR SALARY	73,000.00	74,460.00	1,460.00	2%
01	610	S	01-610-5100-5113	ASSISTANT DIRECTORS SALARY	101,052.00	102,779.00	1,727.00	2%
01	610	S	01-610-5100-5114	LIBRARY ADM/CLERICAL SALARIES	182,003.00	182,003.00	-	0%
01	610	S	01-610-5100-5190	LIBRARY SICKLEAVE BUYBACK	-	-	-	
01	610	E	01-610-5200-5400	LIBRARY GENERAL EXPENSE	44,504.00	45,000.00	496.00	1%
01	610	E	01-610-5200-5510	LIB BOOKS,PERIODICALS & MATERIALS	71,500.00	73,500.00	2,000.00	3%
01	610	E	01-610-5200-5850	LIB AUTOMATED CIRCULATION SYSTEM	25,000.00	25,000.00	-	0%
01	691	E	01-691-5200-5400	HISTORICAL COMM EXPENSE	100.00	100.00	-	0%
01	710	E	01-710-5900-5910	PRINCIPAL - GENERAL L-T DEBT	1,966,000.00	1,965,000.00	(1,000.00)	0%
01	710	E	01-710-5900-5911	PRINCIPAL - SEWER L-T DEBT	580,000.00	571,875.00	(8,125.00)	-1%
01	710	E	01-710-5900-5912	PRINCIPAL - WATER L-T DEBT	466,154.00	475,572.00	9,418.00	2%
01	751	E	01-751-5900-5915	INTEREST - GENERAL L-T DEBT	1,229,778.00	1,132,888.00	(96,890.00)	-8%
01	751	E	01-751-5900-5916	INTEREST - SEWER L-T DEBT	43,134.00	23,767.00	(19,367.00)	-45%
01	751	E	01-751-5900-5917	INTEREST - WATER L-T DEBT	66,660.00	57,242.00	(9,418.00)	-14%
01	751	E	01-751-5900-5930	DEBT ADMIN CHRGS - GENERAL	15,000.00	15,000.00	-	0%
01	751	E	01-751-5900-5932	DEBT ADMIN CHRGS - WATER	-	-	-	
01	752	E	01-752-5900-5920	PAYDOWNS - TEMPORARY LOANS	-	62,700.00	62,700.00	
01	752	E	01-752-5900-5925	INTEREST- TEMPORARY LOANS	31,503.00	68,279.00	36,776.00	117%
01	911	E	01-911-5200-5170	NORFOLK COUNTY PENSION	2,291,969.00	2,399,401.00	107,432.00	5%
01	911	E	01-911-5200-5171	MEDICARE	300,000.00	300,000.00	-	0%
01	913	E	01-913-5200-5172	UNEMPLOYMENT INSURANCE	100,000.00	100,000.00	-	0%
01	914	E	01-914-5200-5175	EMPLOYEE HEALTH INSURANCE	5,014,130.00	5,412,785.00	398,655.00	8%
01	914	E	01-914-5200-5176	MEDICARE PART B	192,000.00	176,000.00	(16,000.00)	-8%
01	915	E	01-915-5200-5177	EMPLOYEE LIFE INSURANCE	22,000.00	22,000.00	-	0%
01	916	E	01-916-5200-5178	EMPLOYEE DENTAL INSURANCE	30,000.00	30,000.00	-	0%
01	945	E	01-945-5200-5743	PUBLIC SAFETY INSURANCE DEDUCTIBLE	20,000.00	20,000.00	-	0%
01	945	E	01-945-5200-5740	GENERAL INSURANCE	499,750.00	547,622.00	47,872.00	10%
01	912	E	01-912-5200-5173	WORKERS COMPENSATION	201,644.00	201,644.00	-	0%
01	990	T	01-990-5960-5963	TRANSFER TO CAPITAL	-	-	-	

	Dept	Type	Account Number	Account Description	FY 21 Appropriation	FY22 Recommended	Flux from PY	%
01	990	T	01-990-5960-5968	TRANSFER TO TRUST & AGENCY	-	-	-	
01	990	T	01-990-5960-5967	TRANSFER TO STABILIZATION FUND	-	-	-	
GRAND TOTAL GENERAL FUND					42,731,277.60	43,353,147.90	621,871.40	1%
HCAM Enterprise - PEG						-		
62	125	E	62-125-5200-5310	EXPENDITURES - TO HCAM	245,000.00	238,000.00	(7,000.00)	-3%
PEG Access Total					245,000.00	238,000.00	(7,000.00)	-3%
Water Enterprise						-		
068	451	S	68-451-5600-5100	JOINT WATER - SALARIES	428,481.00	417,017.36	(11,463.64)	-3%
068	451	S	68-451-5600-5130	Joint Water-Overtime	48,000.00	32,982.64	(15,017.36)	-22%
068	451	E	68-451-5600-5530	Joint Water- Expenses	623,519.00	650,000.00	26,481.00	5%
068	451	E	68-451-5600-5790	Joint Water - Reserve Fund	100,000.00	100,000.00	-	
068	451	E	68-451-5600-5116/5800	Joint Water - Emergency Spending	-	-	-	0%
Joint Water Subtotal					1,200,000.00	1,200,000.00	(0.00)	0%
068	450	E	68-450-5200-5200	EXPENDITURES - WATER	105,000.00	105,000.00	-	0%
068	452	E	68-452-5600-5530	TriTown Water	30,000.00	30,000.00	-	0%
068	710	E	68-710-5900-5912	Long Term Debt Princ	888,198.00	891,492.00	3,294.00	0%
068	751	E	68-751-5900-5917	Long Term Debt Int	189,932.00	154,787.00	(35,145.00)	-18%
068	751	E	68-751-5900-5932	Admin Costs	4,500.00	4,500.00	-	0%
068	752	E	68-752-5900-5925	Short Term Debt Interest	140,355.00	150,000.00	9,645.00	27%
068	752	E	68-752-5900-5920	SHORT TERM PAY DOWNS	55,382.00	53,600.00	(1,782.00)	
068	450	E	68-450-5400-5790	EXTRAORDINARY/UNFORESEEN	50,000.00	100,000.00	50,000.00	
068	450	T	68-450-5960-5961	TRANSFER TO GENERAL FUND	713,607.00	-	(713,607.00)	-99%
068	450	T	68-450-5960-5963	TRANSFER TO CAPITAL IMPROVEMENT FUD	-	-	-	0%
Water Enterprise Subtotal					2,176,974.00	1,489,379.00	(687,595.00)	
WATER/JW GRAND TOTAL					3,376,974.00	2,689,379.00	(687,595.00)	
Solid Waste enterprise								
060	430	E	60-430-5200-5200	EXPENDITURES - SOLID WASTE	564,000.00	760,000.00	196,000.00	37%
060	430	E	60-430-5400-5790	EXTRAORDINARY/UNFORESEEN	15,000.00	15,000.00	-	
060	430	T	60-430-5960-5961	TRANSFER TO GENERAL FUND	123,821.00	-	(123,821.00)	-87%
060	430	T	60-430-5960-5963	TRANSFER TO CAPITAL IMPROVEMENT FUD	-	-	-	
Solid Waste Total					702,821.00	775,000.00	72,179.00	
Sewer Enterprise								
065	440	E	65-440-5200-5200	EXPENDITURES - SEWER	106,000.00	106,000.00	-	0%
065	440	E	65-440-5600-5695	MWRA ASSESSMENT	1,816,238.00	1,898,064.00	81,826.00	4%
065	440	E	65-440-5400-5790	EXTRAORDINARY/UNFORESEEN	100,000.00	100,000.00	-	
065	440	T	65-440-5960-5961	TRANSFER TO GENERAL FUND	353,643.00	-	(353,643.00)	-91%
065	440	T	65-440-5960-5963	TRANSFER TO CAPITAL IMPROVEMENT FUD	-	-	-	0%
Sewer Total					2,375,881.00	2,104,064.00	(271,817.00)	