

Town of Sterling
Joint Finance and Capital Committee
Meeting Minutes

September 12, 2023

Finance Committee Meeting called to order at 6:30pm by Joe King

Capital Committee Meeting called to order at 6:30pm by Lynne Sheppard

Finance Committee Attendees: Joe King (Vice-Chair), Lynne Sheppard, George Handy, Paul Austin

Capital Committee Attendees: Lynne Sheppard (Chair), Paul Austin, Joe King, Liz Pape

Absent: Christina Lashua,

Other Attendees: Valerie Handy, Recording Secretary; Mark Gauthier, Ezequiel Ayala and John Kilcoyne

Agenda Items:

Consideration of applicant Mark Gauthier for appointment to Finance Committee, Ezequiel Ayala for appointment to Finance and Capital Committee and Consideration of John Kilcoyne for appointment to Capital Committee: After discussion and questions to the three applicants, the following motions were approved:

Approved Motion to Approve Ezequiel Ayala and Mark Gauthier to the Finance Committee: Motion by Joe King, 2nd George Handy. Unanimously approved.

Approved Motion to Approve Ezequiel Ayala and John Kilcoyne to the Capital Committee: Motion by Lynne Sheppard, 2nd Joe King. Unanimously approved.

Welcome and Congratulations to Mark, Ezequiel and John! The town moderator has given approval and the next step will be Selectboard approval.

Open Meeting Law: Joe K. clarified acceptable committee discussions. Discussions between members outside a formal meeting, whether in-person, by telephone or any other electronic mode are not in violation of Open Meeting Law provided a quorum of members is not present. Joe further mentioned that it is permissible to convey factual data via email to all, as long as opinions are not included in the email.

FY25 ATM Calendar review/recommendations/approval: Joe presented a draft copy of the 2023-2024 Annual Town Meeting Calendar & Finance Committee FY25 Budget Schedule (Attachment 1)

Motion to Accept Calendar as Presented: Motion George Handy.; 2nd Liz Pape. Discussion ensued, no votes taken.

Motion to Amend Calendar: Add the wording "within 30 days after the ATM, convene to elect officers and publish agenda 48 business hours prior". Motion by George Handy., 2nd Joe King. Motion not approved three to two.

Motion to Amend Calendar: Add the wording "for budget presentations" to the February 2024 Select Board/Fin Com meeting. Motion by Liz Pape 2nd Lynne Sheppard. Unanimously approved.

Motion to Accept Amended Calendar: Motion by George Handy, 2nd Liz Pepe. Unanimously approved.

Discuss and vote on meeting minutes approval method: Joe K. presented a proposal on a new approval method (Attachment 2):

Proposed Written FinCom/CBC Meeting Minutes Approval Policy:

Sterling FinCom and CBC must create and approve minutes of all meetings, including executive sessions, in a timely manner. A “timely manner” will generally be considered to be within the next three public body meetings or within 30 days, whichever is later, unless FinCom/CBC can show good cause for further delay.

When the next planned Sterling FinCom/CBC meeting falls within the 30-day approval requirement, the minutes of such preceding meeting shall be approved at the next meeting by majority vote.

When the next planned Sterling FinCom/CBC meeting falls outside of the 30-day approval requirement (such as at the end of a FY meeting sequence, heading into summer break), then the minutes of such preceding meeting may be approved by the FinCom/CBC Chairs or Vice-Chairs alone OR by consent (considered approved unless there is an objection)

Approved Motion: Proposed Written Approval Policy*. Motion by Liz Pepe, 2nd Lynne Sheppard. Approved three to two.

Discuss and vote on Capital reporting request and frequency:

Lynne S. led off the discussion suggesting the goal of establishing some standard reports and data that are needed for FinCom and CBC to operate effectively. Some background: Bill Caldwell, Town Administrator and Fred Aponte, Town Accountant, are key resources in obtaining town reports and data. In 2016 the town purchased “Soft Write”, a software package used by the Treasurer, the Assessors, and the Town Accountant as the Town’s Database and Reporting System. Data is only available from 2016 forward (history was not loaded). Data is by account, so borrowing, ARPA and Water Enterprise are separate from Free Cash or Capital dollars. There are canned reports which can be generated in either pdf or Excel format. If we want new reports or changes to existing reports, the work would need to be contracted out to the software vendor.

Some of the benefits of establishing or identifying existing standard reports were discussed:

- Avoid overloading Bill and Fred with multiple requests for the same or similar data.
- Take advantage of already existing canned reports if they satisfy the needs and establish a distribution, frequency, and format to avoid extra work.
- Understand the data elements available, so that reports can be filtered and sorted to allow analysis by Department and other key data attributes. (Note: It was mentioned that a report giving Budget vs. Actual status is needed and would be appreciated by Depts as well as FinCom. Such a report currently exists but may not have the data elements needed for analysis by Dept. or spending category.)

Lynne suggested we form a sub-committee to investigate existing reports and data available and to determine a set of standard reports / data that will help us effectively evaluate and recommend annual budget and capital spending as well as monitoring our performance to the financial objectives set by policy and at the Annual Town Meeting.

Approved Motion: To form sub-committee to work on Capital Reporting. Motion, Liz Pape, 2nd George Handy. Unanimously approved.

Action: Lynne S., Liz P., Paul A., Ezequiel A., Mark G., and George H. volunteered to work on the sub-committee.

Next Meeting: Tues, Sept 26 @6:30pm.

Finance and Capital Committee Adjourned: 8:00pm

Attachment 1
2023-24 Annual Town Meeting Calendar & Finance Committee FY25 Budget Schedule
DRAFT COPY

Adopted by Select Board: _____ Date: _____

Maureen Cranson

Adopted by FinCom: _____ Date: _____

Joseph King

Adopted by CBC: _____ Date: _____

Lynne Sheppard

Adopted by TA: _____ Date: _____

William Caldwell

Timeline **Topic**

October/November	Develop budget forms and letters for sending to Department Heads Discuss budget process Develop initial revenue projections Finalize FY24 calendar FinCom Liaisons meet with Department Heads / Boards / Committees FinCom recommends budget targets and capital request guidelines Budget forms and letters sent to Department Heads / Boards / Committees
November 2023	Town Administrator sends requests to all departments/committees seeking FY24 budget input, both expense and capital items.
By November 18, 2023	Departments to submit capital requests to the Town Administrator
December 2023	Departments/Committees meet with CBC to review requests
Dec 2023 > Feb 2024	FinCom Liaisons meet with Department Heads / Boards / Committees
By Fri, Jan 5, 2024	Departments/Committees to return budget requests to TA
January 2024	Accountant, Treasurer, Town Admin, FinCom Chair review budgets for accuracy / completeness. Each Department meets with Accountant, Town Admin, and FinCom Chair for questions / revisions
Tue, Jan 17, 2024	ATM warrants open
Mon, Jan 26, 2024	Budgets distributed to FinCom and CBC
February 2024	FinCom chooses budget interview schedule and prepares questions

2023-24 Annual Town Meeting Calendar & Finance Committee FY25 Budget Schedule
DRAFT COPY

	Deadline for STM & ATM money articles (wording only) Determine dates for Departments to present to FC/CBC FinCom and CBC meet to finalize capital recommendations
February 2024	Select Board / FinCom meeting (<i>for budget presentation</i>) Wachusett School District budget presentation Monty Tech budget presentation
February/Early March	CBC and FC Make final recommendations on Capital and Budget requests
Mar 13, 2024	Select Board: Vote preliminary recommendations
Fri, Mar 15, 2024	<u>ATM Warrant closes at 12:00pm (noon)</u>
Wed, Mar 23, 2024	Select Board: Vote final recommendations. Send draft warrant to Town Counsel for review
March/Early April	Budget and Warrant presentation to Select Board. Select Board signs warrant and prepares motions Last day to send warrant to printer
Fri, Apr 12, 2024	Last day for Constables to post warrant(s). Warrant(s) posted on Town Website
April 2024	Motions ready and sent to Moderator and Town Counsel for review Motions back from Town Counsel Select Board Meeting with Moderator to plan ATM / STM
Mon, May 6, 2024	ATM and STM (if needed) Chocksett MS Gym
Mon, May 13, 2024	Town Elections Houghton Elementary Gym

Background Information:

29.11: Meeting Minutes

(1) A public body shall create and maintain accurate minutes of all meetings, including executive sessions, setting forth the date, time and place, the members present or absent, a summary of the discussions on each subject, a list of documents and other exhibits used at the meeting, the decisions made and the actions taken at each meeting, including the record of all votes, in accordance with M.G.L. c. 30A, § 22(a).

(2) Minutes of all open and executive sessions shall be created and approved in a timely manner. A “timely manner” will generally be considered to be within the next three public body meetings or within 30 days, whichever is later, unless the public body can show good cause for further delay. The Attorney General encourages public bodies to approve minutes at the next meeting whenever possible.

Open Session Meeting Records

The Open Meeting Law requires public bodies to create and approve minutes in a timely manner. A “timely manner” is considered to be within the next three public body meetings or 30 days from the date of the meeting, whichever is later, unless the public body can show good cause for further delay. The Attorney General encourages minutes to be approved at a public body’s next meeting whenever possible. The law requires that existing minutes be made available to the public within ten days of a request, whether they have been approved or remain in draft form. Materials or other exhibits used by the public body in an open meeting must also be made available to the public within ten days of a request.

What are the acceptable methods for approving meeting minutes?

Public bodies must create and approve minutes of all meetings, including executive sessions, in a timely manner. A “timely manner” will generally be considered to be within the next three public body meetings or within 30 days, whichever is later, unless the public body can show good cause for further delay. The Attorney General encourages public bodies to approve minutes at the next meeting whenever possible. The Open Meeting Law does not govern the method for approving those minutes, however. Public bodies may choose the method for approving their minutes, including approval by the public body chair alone, by majority vote of the public body, or by consent of the body (approved unless there is an objection). When a quorum of a public body approves minutes, however, it must do so during a noticed meeting.

Proposed Written FinCom/CBC Meeting Minutes Approval Policy:

Sterling FinCom and CBC must create and approve minutes of all meetings, including executive sessions, in a timely manner. A "timely manner" will generally be considered to be within the next three public body meetings or within 30 days, whichever is later, unless FinCom/CBC can show good cause for further delay.

When the next planned Sterling FinCom/CBC meeting falls within the 30-day approval requirement, the minutes of such preceding meeting shall be approved at the next meeting by majority vote.

When the next planned Sterling FinCom/CBC meeting falls outside of the 30-day approval requirement (such as at the end of a FY meeting sequence, heading into summer break), then the minutes of such preceding meeting may be approved by the FinCom/CBC Chairs or Vice-Chairs alone OR by consent (considered approved unless there is an objection)

Negative balances were funded by Reserve Fund Transfer or Interdepartmental Transfer:

TOTAL MUNICIPAL NON SCHOOL/NON DEBT SERVICE	10,190,275.61	9,933,394.06	256,881.55	10,967,625.00	10,176,117.28	811,507.72	11,246,274.00	10,962,636.17	283,637.83	12,360,673.00	6,557,074.22	2 Year Increase FY23 Budget/FY21 Actual
DEBT SERVICE	1,700,435.00	1,700,435.00	0.00	513,935.00	513,935.00	0.00	447,041.00	221,022.50	226,018.50	453,731.00	227,048.75	21.47%
TOTAL NON SCHOOL BUDGET	11,890,710.61	11,633,829.06	256,881.55	11,507,560.00	10,690,052.28	811,507.72	11,693,315.00	11,183,656.67	509,658.33	12,814,404.00	6,784,122.87	-11.71%
TOTAL SCHOOL	12,518,964.00	12,513,462.00	5,112.00	13,073,447.00	12,995,283.38	78,163.62	13,120,377.00	13,096,987.15	23,329.85	26,424,402.00	6,980,671.18	18.87%
TOTAL	24,409,274.61	24,147,291.06	261,983.55	24,575,007.00	23,685,335.66	889,671.34	24,813,632.00	24,280,645.82	532,986.18	26,234,806.00	13,764,794.15	3.27%
												10.76%

Account Number	Description	2020 Budget	2020 Actual	Variance	2021 Budget	2021 Actual	Variance	2022 Budget	2022 Actual	Variance	2023 Budget	2023 Actual To Date
01114-51100	MODERATOR STIPEND	500.00	0.00	500.00	500.00	0.00	500.00	500.00	0.00	500.00	500.00	0.00
01114-57000	MODERATOR EXPENSE	150.00	0.00	150.00	150.00	0.00	150.00	150.00	0.00	150.00	150.00	0.00
01122-51100	SELECTMAN STIPEND	4,500.00	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	2,250.00
01122-57000	SELECTMAN EXPENSE	8,400.00	3,108.99	5,291.01	7,750.00	2,794.81	4,955.19	7,750.00	7,750.00	0.00	7,750.00	575.92
01129-50000	COVID EXPENSE	0.00	0.00	0.00	0.00	665.00	(665.00)	0.00	5,277.65	(5,277.65)	0.00	0.00
01129-51100	TOWN ADMINISTRATOR SALARY	102,338.64	111,107.22	(8,768.58)	122,400.00	140,723.14	(18,323.14)	127,299.00	103,780.94	23,518.06	127,308.00	66,931.13
01129-51200	TOWN ADMINISTRATOR WAGES	65,625.31	59,417.15	7,208.16	58,220.00	59,015.51	(795.51)	61,165.00	61,673.48	(508.48)	63,000.00	34,637.82
01129-51201	OPERATIONS MANAGER WAGES	44,920.80	45,469.31	(548.51)	46,314.00	46,513.51	(199.51)	48,646.00	35,856.27	12,789.73	35,000.00	0.00
01129-51202	TOWN PLANNER SALARY	74,970.00	72,728.72	2,241.28	76,470.00	77,391.64	(921.64)	79,559.00	78,519.25	1,039.75	0.00	0.00
01129-57000	TOWN ADMINISTRATOR EXPENSE	60,757.50	49,274.53	11,482.97	50,475.00	51,728.49	(1,253.49)	50,370.00	50,887.92	(517.92)	58,000.00	16,734.72
01129-57001	COA SENIOR WORKOFF PROGRAM	15,000.00	12,104.50	2,895.50	15,000.00	11,277.63	3,722.37	22,500.00	14,815.57	7,684.43	22,500.00	16,174.53
01129-57002	TOWN PLANNER EXPENSE	7,750.00	2,904.88	4,845.12	7,600.00	1,882.15	5,717.85	7,600.00	7,600.00	0.00	7,752.00	184.00
01131-57000	FINANCE BOARD EXPENSE	280.00	180.00	100.00	280.00	0.00	280.00	280.00	0.00	0.00	280.00	0.00
01132-58000	RESERVE FUND	100,000.00	0.00	100,000.00	300,000.00	2,500.00	297,500.00	100,000.00	100,000.00	0.00	0.00	0.00
01135-51100	ACCOUNTANT SALARY	29,948.00	30,270.44	(322.44)	30,877.00	31,190.46	(313.46)	32,438.00	32,487.89	(59.89)	33,412.00	25,222.20
01135-57000	ACCOUNTANT EXPENSE	10,361.00	8,846.96	1,514.04	10,961.00	10,283.64	677.36	11,200.00	10,161.60	1,038.40	12,505.00	10,883.82
01138-57000	AUDIT EXPENSE	21,500.00	21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	0.00
01141-51100	ASSESSOR STIPEND	4,500.00	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	2,250.00
01141-51200	ASSESSOR WAGES	47,100.00	48,085.18	(985.18)	50,065.00	50,282.23	(216.23)	51,064.00	51,284.96	(220.96)	52,996.00	29,598.72
01141-57000	ASSESSOR REVAL	79,515.00	89,646.52	(10,131.52)	79,590.00	75,403.93	4,186.07	81,200.00	77,854.32	3,345.68	81,200.00	43,760.96
01145-51100	TREASURER/COLLECTOR SALARY	75,363.00	74,360.54	1,002.46	77,188.00	77,522.08	(334.08)	79,952.00	80,614.51	(662.51)	85,196.00	47,556.44
01145-51200	TREASURER/COLLECTOR WAGES	96,803.00	96,790.92	12.08	102,068.00	102,507.23	(439.23)	106,792.00	107,270.15	(478.15)	109,996.00	60,684.76
01145-51900	FINANCE ASSISTANT STIPEND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,200.00	(4,200.00)	15,600.00	8,600.00
01145-57000	TREASURER/COLLECTOR EXPENSE	51,800.00	51,946.57	(146.57)	62,165.00	54,680.69	7,505.31	67,772.00	65,960.70	2,181.30	70,070.00	49,675.46
01145-57001	TAX TITLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01151-53000	LEGAL SERVICES	62,000.00	21,672.76	40,327.24	81,000.00	17,706.71	43,293.29	82,000.00	31,240.33	30,759.67	82,000.00	8,015.78
01152-51100	HR GRADE, STEP, LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01152-57000	HR COMPENSATING ABSENCE	200.00	0.00	200.00	5,000.00	2,000.00	3,000.00	0.00	0.00	0.00	25,000.00	0.00
01152-57001	HR TRAINING	200.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01155-50000	ENCUMBRANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01155-57000	IT EXPENSE	145,548.00	128,153.72	17,394.28	145,548.00	145,548.00	0.00	150,055.00	167,511.03	(17,456.03)	173,391.00	106,372.43
01161-51100	TOWN CLERK SALARY	67,238.40	67,284.58	(46.18)	64,260.00	64,590.10	(330.10)	65,946.00	65,946.28	(29.28)	67,513.00	37,162.95
01161-51200	TOWN CLERK WAGES	46,253.94	45,928.59	325.35	44,242.00	42,805.10	1,436.90	45,229.00	44,267.75	971.25	46,586.00	26,744.35
01161-52000	TOWN CLERK TRAINING	3,500.00	918.52	2,581.48	2,300.00	15.07	2,284.93	3,500.00	1,777.92	1,722.08	4,000.00	1,580.23
01161-57000	TOWN CLERK EXPENSE	11,000.00	9,917.65	1,082.35	11,000.00	16,273.35	(5,273.35)	20,650.00	21,046.90	(386.90)	17,650.00	6,719.65
01162-51200	ELECTION WAGES	6,860.00	9,455.75	(2,595.75)	15,480.00	14,647.46	832.54	4,370.00	4,468.75	(89.75)	19,050.00	10,718.65
01162-57000	ELECTION EXPENSE	10,700.00	9,286.51	1,413.49	14,765.00	15,166.94	(401.94)	5,900.00	7,624.87	(1,724.87)	14,965.00	4,645.17
01171-51000	CONSERVATION AGENT WAGES	25,402.00	26,404.09	(1,002.09)	26,933.00	26,907.86	25.14	27,471.00	26,910.69	560.31	28,296.00	10,913.60
01171-57000	CONSERVATION COMMITTEE EXPENSE	1,000.00	1,000.00	0.00	1,000.00	988.63	11.37	1,000.00	919.05	80.95	1,000.00	2,863.86
01175-51000	CENTRAL MASS STORMWATER COMULTION	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00
01175-51001	PLANNING STIPEND	1,500.00	1,200.00	300.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	8,098.00
01175-51110	PLANNING SALARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,000.00	11,504.00
01175-51200	PLANNING WAGES	0.00	0.00	0.00	21,116.00	28,904.86	(7,788.86)	37,260.00	11,866.59	25,593.41	19,000.00	7,000.00

	2022 Budget	2022 Actual	Variance	2023 Budget	2023 Actual To Date	2 Year Increases Budget/FY21 Actual
	500.00	0.00	500.00	500.00	0.00	
	150.00	0.00	150.00	150.00	0.00	
	4,500.00	4,500.00	0.00	4,500.00	2,250.00	
	7,750.00	7,750.00	0.00	7,750.00	575.82	
	0.00	5,277.65	(5,277.65)	0.00	0.00	
	127,299.00	103,780.94	23,518.06	127,308.00	66,931.13	
	61,165.00	61,673.48	(508.48)	63,000.00	34,637.82	
	48,646.00	35,856.27	12,789.73	35,000.00	0.00	
	79,559.00	78,519.25	1,039.75	0.00	0.00	
	50,370.00	50,887.92	(517.92)	55,000.00	18,794.72	
	22,500.00	14,815.57	7,684.43	22,500.00	16,174.53	
	7,600.00	7,600.00	0.00	7,752.00	0.00	
	280.00	180.00	100.00	280.00	184.00	
	100,000.00	0.00	100,000.00	0.00	0.00	
	32,438.00	32,487.89	(59.89)	33,412.00	25,222.20	
	11,200.00	10,161.60	1,038.40	12,505.00	10,883.82	
	21,500.00	21,500.00	0.00	21,500.00	0.00	
	4,500.00	4,500.00	0.00	4,500.00	2,250.00	
	51,064.00	51,284.96	(220.96)	52,996.00	29,598.72	
	81,200.00	77,954.32	3,245.68	81,200.00	43,760.96	
	0.00	0.00	0.00	0.00	0.00	
	79,952.00	80,614.51	(662.51)	85,196.00	47,556.44	
	108,792.00	107,270.15	(1,521.85)	109,996.00	60,684.76	
	0.00	4,200.00	(4,200.00)	15,600.00	8,600.00	
	67,772.00	65,960.70	2,181.30	70,070.00	49,675.46	
	0.00	0.00	0.00	0.00	0.00	
	62,000.00	31,240.33	30,759.67	62,000.00	8,015.78	
	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	25,000.00	0.00	
	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	
	150,055.00	167,511.03	(17,456.03)	173,391.00	106,372.43	
	65,646.00	65,846.28	(299.28)	67,513.00	37,162.95	
	45,229.00	44,267.75	971.25	46,986.00	26,744.35	
	3,350.00	1,777.92	1,722.08	4,000.00	1,580.23	
	20,650.00	21,046.00	(396.00)	17,650.00	6,719.65	
	4,370.00	4,468.75	(98.75)	19,650.00	10,718.65	
	5,900.00	7,624.87	(1,724.87)	14,965.00	4,645.17	
	27,471.00	26,700.69	580.31	28,296.00	10,913.60	
	1,000.00	916.05	80.95	1,000.00	2,893.88	
	5,000.00	0.00	5,000.00	5,000.00	0.00	
	1,500.00	1,500.00	0.00	1,500.00	8,096.00	
	0.00	0.00	0.00	61,000.00	11,504.00	
	37,260.00	11,686.59	25,573.41	19,000.00	7,000.00	

01175-56300	MRPC EXPENSE	2,850.00	2,853.68	186.11
01175-57000	PLANNING EXPENSE	19,231.00	17,015.29	2,215.71
01178-57000	BOARD OF APPEALS EXPENSE	5,000.00	3,577.48	1,422.52
01178-57000	AGRICULTURAL EXPENSE	750.00	36.59	713.41
01178-57000	ECONOMIC DEVELOPMENT COMMITTEE EXP	26,000.00	9,205.96	16,794.04
01178-57000	OPEN SPACE EXPENSE	1,500.00	1,401.09	98.91
01182-51000	FACILITIES SALARY	0.00	0.00	0.00
01182-51200	FACILITIES WAGES	33,890.84	32,244.10	1,646.84
01182-57000	FACILITIES EXPENSE	76,578.00	98,344.24	(21,766.24)
01188-51200	ADA COORDINATOR STIPEND	1,500.00	1,500.00	0.00
TOWN HALL TOTAL		1,442,002.53	1,285,352.25	176,650.28
01210-51100	POLICE SALARY	138,041.00	142,043.20	(4,002.20)
01210-51200	POLICE WAGES	1,355,014.50	1,319,233.42	35,781.08
01210-57000	POLICE EXPENSE	105,575.00	96,001.60	9,573.40
01210-58500	POLICE CRUISER	41,000.00	39,056.00	1,944.00
01215-51200	COMMUNICATION WAGES	275,835.54	275,835.54	0.00
01215-57000	COMMUNICATION EXPENSE	103,397.16	103,397.16	0.00
01220-50000	ENCUMBRANCE	0.00	0.00	0.00
POLICE TOTAL		2,019,863.20	1,975,566.92	44,296.28
01220-51100	FIRE CHIEF SALARY	102,294.00	102,294.00	(4,000.00)
01220-51200	FIRE WAGES	642,394.00	571,489.63	70,904.37
01220-51500	FIRE EMERGENCY MANAGEMENT STIPEND	10,000.00	10,000.00	0.00
01220-57000	FIRE EXPENSE	176,500.00	197,054.22	(20,554.22)
01220-57001	FIRE EMERGENCY MANAGEMENT EXPENSE	1,500.00	1,442.31	57.69
FIRE TOTAL		932,656.00	886,250.16	46,405.84
01231-51100	AMBULANCE CHIEF SALARY	12,817.00	12,817.00	0.00
01231-51200	AMBULANCE WAGES	354,796.00	300,871.31	53,924.69
01231-57000	AMBULANCE EXPENSE	97,700.00	108,184.90	(10,484.90)
01231-57002	AMBULANCE LEASE	0.00	0.00	0.00
AMBULANCE TOTAL		465,313.00	421,853.21	43,459.79
01241-51100	BUILDING INSPECTOR SALARY	63,041.00	63,634.07	(593.07)
01241-51101	INSPECTION WIRE INSP SALARY	0.00	0.00	0.00
01241-51102	INSPECTION PLUMBING INSP SALARY	10,930.00	10,930.00	0.00
01241-51103	INSPECTION GAS INSP SALARY	6,012.00	6,015.00	(3.00)
01241-51200	BUILDING INSPECTOR WAGES	37,500.17	33,871.73	3,628.44
01241-57000	INSPECTION EXPENSE	5,500.00	3,223.59	2,276.41
01241-57001	SEALER OF WEIGHT & MEASURES EXPENSE	1,200.00	1,200.00	0.00
INSPECTION TOTAL		124,183.17	118,874.39	5,308.78
01248-51200	ANIMAL CONTROL WAGES	22,233.96	22,605.36	(371.40)
01248-57000	ANIMAL CONTROL EXPENSE	4,000.00	1,701.82	2,298.18
01250-50000	ENCUMBRANCE	0.00	0.00	0.00
01250-51100	ANIMAL INSPECTOR SALARY	3,000.00	1,500.00	1,500.00
01250-57000	ANIMAL INSPECTOR EXPENSE	900.00	157.89	742.01
01300-57000	SCHOOL WACHUSETT REGIONAL	11,696,595.00	11,883,458.00	(186,863.00)
01301-57000	SCHOOL MONTACHUSETT REGIONAL VOC TE	821,969.00	829,994.00	(8,025.00)
SCHOOLS TOTAL		12,518,564.00	12,513,452.00	5,112.00
01422-51100	DPW SALARY	74,692.00	75,876.26	(1,184.26)

2,850.00	2,853.68	186.11
1,921.00	1,701.53	2,219.47
5,000.00	3,577.48	1,422.52
750.00	36.59	713.41
26,000.00	9,205.96	16,794.04
1,500.00	1,401.09	98.91
0.00	0.00	0.00
33,890.84	32,244.10	1,646.84
76,578.00	98,344.24	(21,766.24)
1,500.00	1,500.00	0.00
1,730,302.00	1,374,070.40	356,231.60
148,885.00	148,823.97	61.03
1,394,725.00	1,386,377.39	8,347.61
105,575.00	103,848.70	1,726.30
52,000.00	51,642.00	358.00
281,855.00	281,353.00	0.00
103,397.00	103,397.00	0.00
0.00	1,694.11	(1,694.11)
2,085,935.00	2,077,136.17	8,798.83
112,390.00	112,390.00	0.00
691,817.00	639,170.37	52,646.63
10,000.00	10,000.00	0.00
176,500.00	176,785.10	(285.10)
1,500.00	1,486.12	13.88
992,207.00	939,811.59	52,395.41
13,073.00	13,073.00	0.00
440,810.00	409,438.19	31,371.81
91,500.00	103,815.99	(12,315.99)
0.00	0.00	0.00
545,383.00	526,327.18	19,055.82
64,541.00	56,680.48	5,860.52
0.00	0.00	0.00
11,149.00	11,149.00	0.00
6,132.00	6,132.00	0.00
30,789.00	26,069.80	4,699.10
5,500.00	3,561.70	1,938.30
1,200.00	0.00	1,200.00
119,291.00	105,623.08	13,667.92
25,119.00	24,631.92	487.08
4,000.00	1,463.51	2,536.49
0.00	51.49	(51.49)
3,400.00	1,700.00	1,700.00
900.00	999.90	330.10
12,167,812.00	12,117,609.82	50,202.18
905,835.00	877,673.56	27,961.44
13,073,447.00	12,995,283.38	78,163.62
77,440.00	66,157.85	11,282.15

2,820.00	2,819.76	0.24
1,500.00	1,500.00	0.00
5,000.00	1,823.85	3,176.15
750.00	0.00	750.00
15,000.00	2,987.50	12,012.50
1,500.00	1,500.00	0.00
34,930.00	34,536.82	393.18
24,490.00	12,999.29	11,490.71
100,000.00	98,764.82	1,235.18
1,500.00	1,500.00	0.00
1,570,765.00	1,351,489.75	219,275.25
151,883.00	151,883.00	0.00
1,442,875.00	1,478,954.63	(36,079.63)
105,575.00	109,422.73	(3,847.73)
52,000.00	52,000.00	0.00
285,980.00	285,980.00	0.00
123,999.00	94,044.00	29,955.00
0.00	0.00	0.00
2,183,292.00	2,173,264.36	(9,972.36)
114,636.00	114,181.12	454.88
797,087.00	769,385.01	30,700.99
10,000.00	10,000.00	0.00
193,600.00	191,079.39	2,020.61
1,500.00	1,415.54	84.46
1,116,823.00	1,083,582.06	33,260.94
13,334.00	8,056.35	5,277.65
464,403.00	405,652.39	58,540.61
94,500.00	105,549.23	(11,049.23)
0.00	0.00	0.00
572,237.00	519,487.97	52,769.03
59,292.00	58,284.80	7.20
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
58,780.00	58,780.00	0.00
5,500.00	4,770.52	729.48
1,200.00	2,400.00	(1,200.00)
123,752.00	124,215.32	(463.32)
25,621.00	25,016.87	604.13
4,000.00	3,711.34	288.66
0.00	0.00	0.00
3,488.00	3,488.00	0.00
900.00	798.48	101.52
12,181,248.00	12,158,312.14	22,935.86
939,089.00	838,075.01	363.99
13,120,317.00	13,096,987.15	23,329.85
81,312.00	107,315.04	(26,003.04)

2,820.00	5,611.72
1,500.00	1,374.33
5,000.00	3,384.37
750.00	0.00
16,000.00	496.14
1,500.00	224.94
35,947.00	19,692.88
25,215.00	1,717.50
125,000.00	89,773.33
1,500.00	750.00
1,558,558.00	778,156.06
156,419.00	78,080.16
1,548,423.00	817,847.14
147,600.00	88,890.99
52,000.00	0.00
295,646.00	184,009.20
134,169.00	95,105.32
0.00	0.00
2,334,257.00	1,263,933.81
118,075.00	64,981.28
844,753.00	408,311.00
10,000.00	7,000.00
211,600.00	109,070.72
1,500.00	0.00
1,185,828.00	589,362.98
13,734.00	6,500.00
500,617.00	198,275.40
96,000.00	68,121.25
0.00	0.00
610,351.00	272,896.65
60,993.00	32,944.80
11,000.00	0.00
11,000.00	0.00
0.00	0.00
58,780.00	46,889.46
6,000.00	3,809.32
1,200.00	0.00
150,553.00	83,453.58
26,390.00	19,101.91
4,000.00	2,284.16
0.00	0.00
3,573.00	1,786.50
1,500.00	271.89
12,444,610.00	6,248,827.33
975,702.00	731,843.85
13,420,402.00	6,980,671.18
134,409.00	73,811.28

13.43%	0.231719
12.38%	0.181563
26.18%	0.388029
15.96%	0.446833
42.54%	0.266488
3.27%	

01910-59020	DEBT SERVICE TOTAL		1,700,435.00	1,700,435.00	0.00			453,731.00	227,048.75	-11.71%
	BENEFITS		1,490,875.00	1,453,393.79	37,481.21			1,785,307.00	1,027,229.41	24.96%
01910-59060	WORCESTER COUNTY RETIREMENT		855,519.00	855,519.20	0.00			1,109,635.00	554,817.50	18.91%
	BENEFITS AND RETIREMENT TOTAL		2,346,394.00	2,308,911.99	37,482.01	2,450,925.00	2,346,382.67	2,875,542.00	1,582,046.91	22.55%

513,935.00	513,935.00	0.00
1,482,765.00	1,413,223.67	79,542.33
958,159.00	933,159.00	25,000.00

447,041.00	221,022.50	226,018.50
1,600,454.00	1,585,113.15	15,340.85
1,001,204.00	1,001,204.00	0.00

453,731.00	227,048.75
1,785,307.00	1,027,229.41
1,109,635.00	554,817.50