

DEPARTMENT		FY17 FINAL	FY18 REVISED	FY19 REQUEST	FY19 TA RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
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BOARD OF SELECTMEN								
	PERSONNEL	\$ 163,683	\$ 167,685	\$ 198,002	\$ 192,691	\$ 25,006		Contractual Benefits, re-instituting part-time HR
	EXPENSES	\$ 14,750	\$ 14,750	\$ 17,050	\$ 22,561	\$ 7,811		position, reclassify Exec. Asst. job per 2015 consultant
TOTAL BOARD OF SELECTMEN		\$ 178,433	\$ 182,435	\$ 215,052	\$ 215,252	\$ 32,817	18.0%	

FIN COM								
	EXPENSES	\$ 30,000	\$ 35,750	\$ 35,750	\$ 35,750	\$ -		
TOTAL FIN COM		\$ 30,000	\$ 35,750	\$ 35,750	\$ 35,750	\$ -	0.0%	

ACCOUNTING								
	PERSONNEL	\$ 87,195	\$ 70,673	\$ 79,850	\$ 79,850	\$ 9,177	13.0%	Increase from 37.5 hrs. to 40 hrs. per week
	EXPENSES	\$ 29,900	\$ 26,900	\$ 32,000	\$ 32,000	\$ 5,100	19.0%	Post-probationary salary adjustment
TOTAL ACCOUNTING		\$ 117,095	\$ 97,573	\$ 111,850	\$ 111,850	\$ 14,277	14.6%	

ASSESSORS								
	PERSONNEL	\$ 86,766	\$ 89,391	\$ 92,029	\$ 92,029	\$ 2,638	3.0%	
	EXPENSES	\$ 13,085	\$ 13,425	\$ 19,500	\$ 19,500	\$ 6,075	45.3%	Budgeted for Revaluation Consulting
TOTAL ASSESSORS		\$ 99,851	\$ 102,816	\$ 111,529	\$ 111,529	\$ 8,713	8.5%	

TREASURER COLLECTOR								
	PERSONNEL	\$ 134,294	\$ 143,289	\$ 150,822	\$ 150,822	\$ 7,533	5.3%	Increased staff time by 1 hr. in anticipation of water
	EXPENSES	\$ 71,718	\$ 66,718	\$ 67,218	\$ 67,218	\$ 500	0.7%	billing per Auditor
TOTAL TREASURER COLLECTOR		\$ 206,012	\$ 210,007	\$ 218,040	\$ 218,040	\$ 8,033	3.8%	

LEGAL								
	EXPENSES	\$ 38,500	\$ 43,500	\$ 45,000	\$ 45,000	\$ 1,500	3.4%	
TOTAL LEGAL		\$ 38,500	\$ 43,500	\$ 45,000	\$ 45,000	\$ 1,500	3.4%	

MANAGEMENT INFO								
	PERSONNEL	\$ 37,500	\$ 155,210	\$ 146,620	\$ 157,850	\$ 2,640	1.7%	
	EXPENSES	\$ 62,500	\$ 62,602	\$ 73,520	\$ 73,520	\$ 10,918	17.4%	Accurately account for software expense
TOTAL MANAGEMENT INFO		\$ 100,000	\$ 217,812	\$ 230,140	\$ 231,370	\$ 13,558	6.2%	

TOWN CLERK								
	PERSONNEL	\$ 102,215	\$ 104,733	\$ 109,955	\$ 109,955	\$ 5,222	5.0%	
	EXPENSES	\$ 11,250	\$ 10,300	\$ 11,270	\$ 11,270	\$ 970	9.4%	

TOTAL TOWN CLERK		\$	113,465	\$	115,033	\$	121,225	\$	121,225	\$	6,192	5.4%
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TOWN CLERK ELECTIONS												
	PERSONNEL	\$	13,500	\$	14,200	\$	11,500	\$	11,500	\$	(2,700)	-19.0%
	EXPENSES	\$	12,650	\$	7,350	\$	10,100	\$	10,100	\$	2,750	37.4%
TOTAL TOWN CLERK ELECTIONS		\$	26,150	\$	21,550	\$	21,600	\$	21,600	\$	50	0.2%

TOWN CLERK REGISTRARS												
	EXPENSES	\$	2,320	\$	2,320	\$	2,320	\$	2,320	\$	-	0.0%
TOTAL TOWN CLERK REGISTRARS		\$	2,320	\$	2,320	\$	2,320	\$	2,320	\$	-	0.0%

TOWN CLERK STREET LISTS												
	EXPENSES	\$	3,300	\$	3,300	\$	3,500	\$	3,500	\$	200	6.0%
TOTAL STREET LIST		\$	3,300	\$	3,300	\$	3,500	\$	3,500	\$	200	6.1%

CONSERVATION COMMISSION													
	PERSONNEL	\$	34,906	\$	35,069	\$	43,671	\$	43,671	\$	8,602	24.5%	Admin position increased from 15 to 20 hrs. per week
	EXPENSES	\$	950	\$	950	\$	950	\$	950	\$	-	0.0%	consistent with current mid-year adjustment.
TOTAL CONSERVATION COMM		\$	35,856	\$	36,019	\$	44,621	\$	44,621	\$	8,602	23.9%	Reclassify Agent position per 2015 Consultant report

MRPC												
	EXPENSES	\$	2,832	\$	2,903	\$	3,050	\$	3,050	\$	147	5.1%
TOTAL MRPC		\$	2,832	\$	2,903	\$	3,050	\$	3,050	\$	147	5.1%

PLANNING BOARD												
	PERSONNEL	\$	22,833	\$	22,191	\$	22,191	\$	22,635	\$	444	2.0%
	EXPENSES	\$	500	\$	500	\$	500	\$	500	\$	-	0.0%
TOTAL PLANNING BOARD		\$	23,333	\$	22,691	\$	22,691	\$	23,135	\$	444	2.0%

ZONING BOARD												
	PERSONNEL	\$	4,680	\$	4,438	\$	4,438	\$	4,527	\$	89	2.0%
TOTAL ZONING BOARD		\$	4,680	\$	4,438	\$	4,438	\$	4,527	\$	89	2.0%

LAND USE ADMINISTRATOR												
	PERSONNEL	\$	26,881	\$	49,064	\$	51,188	\$	51,188	\$	2,124	4.3%
	EXPENSES	\$	3,300	\$	3,300	\$	3,300	\$	3,300	\$	-	0.0%
TOTAL LAND USE ADMINIST		\$	30,181	\$	52,364	\$	54,488	\$	54,488	\$	2,124	4.1%

FACILITIES MAINTENANCE									
	PERSONNEL	\$ 73,172	\$ 97,308	\$ 102,524	\$ 102,524	\$ 5,216	5.4%	Increased to cover outsourced grounds maintenance	
	EXPENSES	\$ 167,725	\$ 150,400	\$ 190,200	\$ 190,200	\$ 39,800	26.5%		
TOTAL FACILITIES MAINT.		\$ 240,897	\$ 247,708	\$ 292,724	\$ 292,724	\$ 45,016	18.2%		

MEMORIAL HALL									
	EXPENSES	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%		
TOTAL MEMORIAL HALL		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%		

WEST TOWNSEND READING ROOM									
	EXPENSES	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ -	0.0%		
TOTAL WEST TOWN. READING		\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ -	0.0%		

TOWN REPORT									
	EXPENSES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%		
TOTAL TOWN REPORT		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%		

* TOTAL GENERAL GOVERNMENT		\$ 1,272,806	\$ 1,418,120	\$ 1,557,918	\$ 1,559,881	\$ 141,761	10.0%		
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PUBLIC SAFETY

POLICE DEPARTMENT									
	PERSONNEL	\$ 1,311,613	\$ 1,355,049	\$ 1,332,691	\$ 1,332,691	\$ (22,358)	-1.6%		
	EXPENSES	\$ 169,726	\$ 194,313	\$ 231,668	\$ 211,668	\$ 17,355	8.9%		
TOTAL POLICE		\$ 1,481,339	\$ 1,549,362	\$ 1,564,359	\$ 1,544,359	\$ (5,003)	-0.3%		

FIRE/EMS DEPARTMENT									
	PERSONNEL	\$ 791,208	\$ 841,439	\$ 912,264	\$ 912,264	\$ 70,825	8.4%	Contractual, Increased rates for on-call Medics	
	EXPENSES	\$ 219,607	\$ 223,423	\$ 244,423	\$ 244,423	\$ 21,000	9.4%		
TOTAL FIRE/EMS DEPT		\$ 1,010,815	\$ 1,064,862	\$ 1,156,687	\$ 1,156,687	\$ 91,825	8.6%		

COMMUNICATIONS CENTER									
	PERSONNEL	\$ 331,965	\$ 43,200	\$ 36,144	\$ 36,144	\$ (7,056)	-16.3%		
	EXPENSES	\$ 57,050	\$ 226,400	\$ 244,400	\$ 244,400	\$ 18,000	8.0%	Annual assessment for Regional Dispatch	
TOTAL COMM. CENTER		\$ 389,015	\$ 269,600	\$ 280,544	\$ 280,544	\$ 10,944	4.1%		

BUILDING INSPECTOR									
	PERSONNEL	\$ 107,458	\$ 116,569	\$ 119,122	\$ 119,122	\$ 2,553	2.2%		

	EXPENSES	\$ 3,450	\$ 3,450	\$ 3,050	\$ 3,050	\$ (400)	-11.6%
TOTAL BUILDING INSP.		\$ 110,908	\$ 120,019	\$ 122,172	\$ 122,172	\$ 2,153	1.8%

GAS INSPECTOR							
	PERSONNEL	\$ 5,533	\$ 5,671	\$ 5,929	\$ 5,929	\$ 258	4.5%
TOTAL GAS INSPECTOR		\$ 5,533	\$ 5,671	\$ 5,929	\$ 5,929	\$ 258	4.5%

PLUMBING INSPECTOR							
	PERSONNEL	\$ 7,842	\$ 8,039	\$ 8,405	\$ 8,405	\$ 366	4.5%
	EXPENSES	\$ 1,580	\$ 1,580	\$ 1,580	\$ 1,580	\$ -	0.0%
TOTAL PLUMBING INSP.		\$ 9,422	\$ 9,619	\$ 9,985	\$ 9,985	\$ 366	3.8%

SEALER OF WEIGHTS							
	PERSONNEL	\$ 4,244	\$ 4,350	\$ 4,548	\$ 4,548	\$ 198	4.5%
	EXPENSES	\$ 202	\$ 202	\$ 202	\$ 202	\$ -	0.0%
TOTAL SEALER OF WEIGHTS		\$ 4,446	\$ 4,552	\$ 4,750	\$ 4,750	\$ 198	4.3%

ELECTRICAL INSPECTOR							
	PERSONNEL	\$ 12,895	\$ 13,218	\$ 13,728	\$ 13,819	\$ 601	4.5%
	EXPENSES	\$ 2,130	\$ 2,130	\$ 2,130	\$ 2,130	\$ -	0.0%
TOTAL ELECTRICAL INSP.		\$ 15,025	\$ 15,348	\$ 15,858	\$ 15,949	\$ 601	3.9%

ANIMAL INSPECTOR							
	EXPENSES	\$ 552	\$ 552	\$ 578	\$ 578	\$ 25	4.6%
TOTAL ANIMAL INSPECTOR		\$ 552	\$ 552	\$ 578	\$ 578	\$ 25	4.6%

EMERGENCY MANAGEMENT							
	PERSONNEL	\$ -	\$ 2,000	\$ 2,091	\$ 2,091	\$ 91	4.6%
	EXPENSES	\$ 1,000	\$ 1,000	\$ 3,100	\$ 3,100	\$ 2,100	210.0%
TOTAL EMERGENCY MANG.		\$ 1,000	\$ 3,000	\$ 5,191	\$ 5,191	\$ 2,191	73.0%

ANIMAL CONTROL							
	PERSONNEL	\$ 17,661	\$ 18,102	\$ 18,926	\$ 18,926	\$ 824	4.6%
	EXPENSES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL ANIMAL CONTROL		\$ 22,661	\$ 23,102	\$ 23,926	\$ 23,926	\$ 824	3.6%

TREE WARDEN							
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	PERSONNEL	\$ 10,670	\$ 10,937	\$ 11,435	\$ 11,435	\$ 498	4.5%	
	EXPENSES	\$ 11,324	\$ 11,324	\$ 11,324	\$ 11,324	\$ -	0.0%	
TOTAL TREE WARDEN		\$ 21,994	\$ 22,261	\$ 22,759	\$ 22,759	\$ 498	2.2%	

BURIAL AGENT								
	PERSONNEL	\$ 136	\$ 136	\$ 142	\$ 142	\$ 6	4.5%	
TOTAL BURIAL AGENT		\$ 136	\$ 136	\$ 142	\$ 142	\$ 6	4.5%	

PARKING CLERK		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	PERSONNEL	\$ 59	\$ 59	\$ 62	\$ 62	\$ 3	4.5%	
TOTAL PARKING CLERK		\$ 59	\$ 59	\$ 62	\$ 62	\$ 3	4.5%	

* TOTAL PUBLIC SAFETY		\$ 3,072,905	\$ 3,088,144	\$ 3,212,941	\$ 3,193,032	\$ 104,889	3.4%	
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EDUCATION

EDUCATION								
	N.M.R.S.D.	\$ 9,859,482	\$ 10,883,337	\$ 11,904,470	\$ 11,904,470	\$ 1,021,133	9.0%	Annual assessment
	NASHOBA TECH	\$ 1,075,803	\$ 1,152,994	\$ 1,023,500	\$ 1,023,500	\$ (129,494)	-13.0%	Annual assessment
TOTAL EDUCATION		\$ 10,935,285	\$ 12,036,331	\$ 12,927,970	\$ 12,927,970	\$ 891,639	7.4%	

* TOTAL EDUCATION		\$ 10,935,285	\$ 12,036,331	\$ 12,927,970	\$ 12,927,970	\$ 891,639	7%	
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STREETS AND HIGHWAYS

HIGHWAY DEPARTMENT								
	PERSONNEL	\$ 381,486	\$ 360,444	\$ 383,750	\$ 383,750	\$ 23,306	6.5%	Re-establish part-time administrative position
	EXPENSES	\$ 127,680	\$ 117,680	\$ 117,680	\$ 111,680	\$ (6,000)	-5.1%	Added 1 truck driver position and 1 laborer position
TOTAL HIGHWAY		\$ 509,166	\$ 478,124	\$ 501,430	\$ 495,430	\$ 17,306	3.6%	

SNOW AND ICE								
	PERSONNEL	\$ 27,000	\$ 27,000	\$ 33,000	\$ 33,000	\$ 6,000	22.2%	
	EXPENSES	\$ 148,000	\$ 173,000	\$ 173,000	\$ 173,000	\$ -	0.0%	
TOTAL SNOW AND ICE		\$ 175,000	\$ 200,000	\$ 206,000	\$ 206,000	\$ 6,000	3.0%	

STREETLIGHTS									
	EXPENSES	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.0%		
TOTAL STREETLIGHTS		\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.0%		

* TOTAL STREETS AND HIGHWAYS		\$ 701,666	\$ 695,624	\$ 724,930	\$ 718,930	\$ 23,306	3.4%		
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SOLID WASTE SERVICES

LANDFILL									
	EXPENSES	\$ 655,888	\$ 669,284	\$ 669,284	\$ 669,284	\$ -	0.0%	Annual contract amount	
TOTAL LANDFILL		\$ 655,888	\$ 669,284	\$ 669,284	\$ 669,284	\$ -	0.0%		

* TOTAL SOLID WASTE SERVICES		\$ 655,888	\$ 669,284	\$ 669,284	\$ 669,284	\$ -	0.0%		
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HUMAN SERVICES

CEMETERY AND PARKS									
	PERSONNEL	\$ 114,591	\$ 119,051	\$ 123,947	\$ 123,947	\$ 4,896	4.1%		
	EXPENSES	\$ 9,721	\$ 9,721	\$ 9,721	\$ 9,721	\$ -	0.0%		
TOTAL CEMETERY AND PARKS		\$ 124,312	\$ 128,772	\$ 133,668	\$ 133,668	\$ 4,896	3.8%		

BOARD OF HEALTH									
	PERSONNEL	\$ 36,788	\$ 38,448	\$ 40,213	\$ 40,213	\$ 1,765	4.6%		
	EXPENSES	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.0%		
TOTAL BOARD OF HEALTH		\$ 38,488	\$ 40,148	\$ 41,913	\$ 41,913	\$ 1,765	4.4%		

NASHOBA ASSOCIATED BOH									
	EXPENSES	\$ 29,270	\$ 31,845	\$ 31,845	\$ 31,845	\$ -	0.0%		
TOTAL NASHOBA BOH		\$ 29,270	\$ 31,845	\$ 31,845	\$ 31,845	\$ -	0.0%		

LANDFILL ENGINEERING									
	EXPENSES	\$ 20,400	\$ 20,400	\$ 17,500	\$ 17,500	\$ (2,900)	-14.2%		
TOTAL LANDFILL ENGINEERING		\$ 20,400	\$ 20,400	\$ 17,500	\$ 17,500	\$ (2,900)	-14.2%		

COUNCIL ON AGING									
	PERSONNEL	\$ 81,882	\$ 97,367	\$ 103,794	\$ 103,794	\$ 6,427	6.6%		
	EXPENSES	\$ 6,620	\$ 8,320	\$ 8,320	\$ 8,320	\$ -	0.0%		

TOTAL COUNCIL ON AGING		\$ 88,502	\$ 105,687	\$ 112,114	\$ 112,114	\$ 6,427	6.1%	
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VETERANS AGENT		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	PERSONNEL	\$ 5,395	\$ 5,530	\$ 5,782	\$ 5,782	\$ 252	4.6%	
	EXPENSES	\$ 100,100	\$ 100,100	\$ 50,100	\$ 50,100	\$ (50,000)	-50.0%	Actual based upon trends
TOTAL VETERANS AGENT		\$ 105,495	\$ 105,630	\$ 55,882	\$ 55,882	\$ (49,748)	-47.1%	

* TOTAL HUMAN SERVICES		\$ 406,467	\$ 432,482	\$ 392,922	\$ 392,922	\$ (39,560)	-9.1%	
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CULTURE AND RECREATION

LIBRARY								
	PERSONNEL	\$ 210,478	\$ 231,062	\$ 254,949	\$ 254,949	\$ 23,887	10.3%	Increased Library Director and Children's Librarian
	EXPENSES	\$ 60,408	\$ 66,259	\$ 71,416	\$ 71,416	\$ 5,157	7.8%	positions from 37.5 hrs. to 40 hr.
TOTAL LIBRARY		\$ 270,886	\$ 297,321	\$ 326,365	\$ 326,365	\$ 29,044	9.8%	

RECREATION								
	PERSONNEL	\$ 20,910	\$ 37,297	\$ 40,094	\$ 40,094	\$ 2,797	7.5%	
	EXPENSES	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	100.0%	New item to cover misc. office expenses.
TOTAL RECREATION		\$ 20,910	\$ 37,297	\$ 42,594	\$ 42,594	\$ 5,297	14.2%	

MEMORIAL DAY AND BANDS								
	EXPENSES	\$ 13,358	\$ 13,858	\$ 17,858	\$ 17,858	\$ 4,000	28.9%	Increase for bands
TOTAL MEM. DAY & BANDS		\$ 13,358	\$ 13,858	\$ 17,858	\$ 17,858	\$ 4,000	28.9%	

* TOTAL CULTURE AND RECREATION		\$ 305,154	\$ 348,476	\$ 386,817	\$ 386,817	\$ 38,341	11.0%	
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DEBT SERVICE

DEBT AND INTEREST								
TOTAL DEBT SERVICE		\$ 513,961	\$ 484,108	\$ 507,432	\$ 507,432	\$ 23,324	4.8%	Actual annual debt payments

* DEBT SERVICE								
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INSURANCES

COUNTY RETIRE ASSESSMENT								
	EXPENSES	\$ 690,007	\$ 764,434	\$ 812,598	\$ 812,598	\$ 48,164	6.3%	Actual annual assessment
TOTAL COUNTY RET.		\$ 690,007	\$ 764,434	\$ 812,598	\$ 812,598	\$ 48,164	6.3%	

UNEMPLOYMENT									
	EXPENSES	\$ 15,000	\$ 25,000	\$ 15,000	\$ 15,000	\$ (10,000)	-40.0%		
TOTAL UNEMPLOYMENT		\$ 15,000	\$ 25,000	\$ 15,000	\$ 15,000	\$ (10,000)	-40.0%		

HEALTH INSURANCE									
	EXPENSES	\$ 1,123,463	\$ 933,540	\$ 831,501	\$ 831,501	\$ (102,039)	-10.9%	Revised plan benefit design	
TOTAL HEALTH INSURANCE		\$ 1,123,463	\$ 933,540	\$ 831,501	\$ 831,501	\$ (102,039)	-10.9%		

LIFE INSURANCE									
	EXPENSES	\$ 450	\$ 450	\$ 450	\$ 450	\$ -	0.0%		
TOTAL LIFE INSURANCE		\$ 450	\$ 450	\$ 450	\$ 450	\$ -	0.0%		

MEDICARE									
	EXPENSES	\$ 52,000	\$ 52,000	\$ 55,000	\$ 55,000	\$ 3,000	5.8%		
TOTAL MEDICARE		\$ 52,000	\$ 52,000	\$ 55,000	\$ 55,000	\$ 3,000	5.8%		

GENERAL INSURANCE									
	EXPENSES	\$ 227,000	\$ 237,215	\$ 246,647	\$ 246,647	\$ 9,432	4.0%	New building(s) and vehicle(s) endorsements	
TOTAL GENERAL INS.		\$ 227,000	\$ 237,215	\$ 246,647	\$ 246,647	\$ 9,432	4.0%		

* TOTAL INSURANCES		\$ 2,107,920	\$ 2,012,639	\$ 1,961,196	\$ 1,961,196	\$ (51,443)	-2.6%		
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* GRAND TOTAL		\$ 19,972,052	\$ 21,185,208	\$ 22,341,411	\$ 22,317,465	\$ 1,132,257	5.3%		
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DEPARTMENT	ACCOUNT NAME	FY17 FINAL	FY18 REVISED	FY19 REQUEST	FY19 TA RECOMMEND	\$ VARIANCE	% VARIANCE	NOTES
BOARD OF SELECTMEN								
001-01-122-5100-0000-000	BOS SALARY - TOWN ADMINISTRATOR (NU)	122,188	125,243	130,941	130,941	5,699	4.5%	Contractual pending evaluation
001-01-122-5112-0000-000	BOS WAGES - EXECUTIVE ASSISTANT (NU)	33,033	33,859	37,179	37,179	3,320	9.8%	Pending reclassification to T5-3 per 2015 consultant
	BOS WAGES-HUMAN RESOURCES (NU)	0	0	21,245	15,934	15,934	100.0%	Propose reinstating a 20 hr. HR position for 3/4 yr.
001-01-122-5122-0000-000	BOS WAGES - OTHER (VAC BB)	4,862	4,984	5,036	5,036	53	1.1%	Contractual
001-01-122-5122-0000-000	BOS WAGES - OTHER (AUTO ALLOWANCE)	3,600	3,600	3,600	3,600	0	0.0%	Contractual
001-01-122-5191-0000-000	BOS OTHER - STIPENDS	0	0	0	0	0	0.0%	
	PERSONNEL	163,683	167,685	198,002	192,691	25,006	14.9%	
001-01-122-5300-0000-000	BOS PROF SERVICES	5,000	5,000	5,000	10,311	5,311	106.2%	
001-01-122-5580-0000-000	BOS OTHER SUPPLIES	300	300	300	300	0	0.0%	
001-01-122-5710-0000-000	BOS TRAVEL/MILEAGE-IN STATE	200	200		200	0	0.0%	
	BOS ED AND TRAINING-CONTRACTUAL			2,500	2,500	2,500	100.0%	Contractual
001-01-122-5730-0000-000	BOS DUES & MEMBERSHIPS	5,000	5,000	5,000	5,000	0	0.0%	
001-01-122-5780-0000-000	BOS OTHER CHARGES	3,100	3,100	3,100	3,100	0	0.0%	
	EXPENSES	14,750	14,750	17,050	22,561	7,811	53.0%	
TOTAL BOARD OF SELECTMEN		178,433	182,435	215,052	215,252	32,817	18.0%	
FIN COM								
001-01-131-5730-0000-000	FIN COM DUES & MEMBERSHIPS	750	750	750	750	0	0.0%	
001-01-132-5000-0000-000	FIN COM RESERVE FUND	29,250	35,000	35,000	35,000	0	0.0%	
	EXPENSES	30,000	35,750	35,750	35,750	0	0.0%	
TOTAL FIN COM		30,000	35,750	35,750	35,750	0	0.0%	
ACCOUNTING								
001-01-135-5100-0000-000	ACCOUNTING SALARY - TOWN ACCNT. (NU)	77,821	61,074	69,844	69,844	8,770	14.4%	Incr. from 37.5 to 40 hrs plus post prob. adj.
001-01-135-5192-0000-000	ACCOUNTING WAGES-OTHER-CERTIFICATION	500	500	500	500	0	0.0%	
001-01-135-5112-0000-000	ACCOUNTING WAGES-SUPPORT STAFF (NU)	8,874	9,099	9,506	9,506	407		
	PERSONNEL	87,195	70,673	79,850	79,850	9,177	13.0%	
001-01-135-5300-0000-000	ACCOUNTING PROF & TECH SERVICES	500	650	750	750	100	15.4%	
001-01-135-5301-0000-000	ACCOUNTING PROF & TECH SVS - AUDIT	28,000	25,000	30,000	30,000	5,000	20.0%	Incr. Annual Audit plus OPEB Audit
001-01-135-5420-0000-000	ACCOUNTING OFFICE SUPPLIES	750	750	750	750	0	0.0%	
001-01-135-5710-0000-000	ACCOUNTING TRAVEL/MILEAGE IN-STATE	350	350	350	350	0	0.0%	
001-01-135-5730-0000-000		300	150	150	150	0	0.0%	
	EXPENSES	29,900	26,900	32,000	32,000	5,100	19.0%	
TOTAL ACCOUNTING		117,095	97,573	111,850	111,850	14,277	14.6%	
ASSESSORS								
001-01-141-5100-0000-000	BOA SALARY-PRINCIPAL ASSESSOR (U)	53,174	54,236	55,321	55,321	1,085	2.0%	COLA at maximum step
001-01-141-5110-0000-000	BOA WAGES - OPER STAFF (NU)	7,463	0	0	0	0	0.0%	
001-01-141-5112-0000-000	BOA WAGES-SUPPORT STAFF (NU)	25,029	34,055	35,608	35,608	1,553	4.6%	COLA and Step
001-01-141-5190-0000-000	BOA OTHER - STIPENDS LONGEVITY	1,100	1,100	1,100	1,100	0	0.0%	
	PERSONNEL	86,766	89,391	92,029	92,029	2,638	3.0%	

	TOTAL MANAGEMENT INFO		100,000	217,812	230,140	231,370	13,558	6.2%	
	TOWN CLERK								
001-01-160-5100-0000-000	T CLERK SALARY-TOWN CLERK (NU)		63,306	64,889	67,889	67,889	3,000	4.6%	COLA and Step
001-01-160-5110-0000-000	T CLERK WAGES - OPER STAFF (U)		37,409	38,344	40,366	40,366	2,022	5.3%	COLA and Step
001-01-160-5190-0000-000	T CLERK OTHER STIPENDS - LONGEVITY		1,500	1,500	1,700	1,700	200	13.3%	
	PERSONNEL		102,215	104,733	109,955	109,955	5,222	5.0%	
001-01-160-5245-0000-000	T CLERK REPAIR & MAINT EQUIPMENT		1,600	2,300	2,300	2,300	0	0.0%	
001-01-160-5300-0000-000	T CLERK PROF SERVICES		8,000	6,800	6,800	6,800	0	0.0%	
001-01-160-5420-0000-000	T CLERK OFFICE SUPPLIES		650	650	650	650	0	0.0%	
	T CLERK POSTAGE				520	520			
001-01-160-5710-0000-000	T CLERK TRAVEL/MILAGE-IN STATE		450	0	450	450	450		
001-01-160-5730-0000-000	T CLERK DUES & MEMBERSHIPS		550	550	550	550	0	0.0%	
	EXPENSES		11,250	10,300	11,270	11,270	970	9.4%	
	TOTAL TOWN CLERK		113,465	115,033	121,225	121,225	6,192	5.4%	
	TOWN CLERK ELECTIONS								
001-01-162-5110-0000-000	T CLERK E & R WAGES - OPER STAFF		13,500	14,200	11,500	11,500	-2,700	-19.0%	Projected elections.
	PERSONNEL		13,500	14,200	11,500	11,500	-2,700	-19.0%	
001-01-162-5245-0000-000	T CLERK E & R REPAIR & MAINT EQUIPMENT		1,275	1,275	1,275	1,275	0	0.0%	
001-01-162-5300-0000-000	T CLERK E & R PROF SERVICES		7,750	4,000	6,750	6,750	2,750	68.8%	
001-01-162-5580-0000-000	T CLERK E & R OTHER SUPPLIES		3,500	2,000	2,000	2,000	0	0.0%	
001-01-162-5710-0000-000	T CLERK E & R TRAVEL/MILEAGE IN-STATE		125	75	75	75	0	0.0%	
	EXPENSES		12,650	7,350	10,100	10,100	2,750	37.4%	
	TOTAL TOWN CLERK ELECTIONS		26,150	21,550	21,600	21,600	50	0.2%	
	TOWN CLERK REGISTRARS								
001-01-163-5191-0000-000	T CLERK REGISTRARS OTHER - STIPENDS		2,320	2,320	2,320	2,320	0	0.0%	
	EXPENSES								
	TOTAL TOWN CLERK REGISTRARS		2,320	2,320	2,320	2,320	0	0.0%	
	TOWN CLERK STREET LISTS								
001-01-164-5300-0000-000	T CLERK PROF SERVICES - STREET LISTINGS		3,300	3,300	3,500	3,500	200	6.1%	
	EXPENSES								
	TOTAL STREET LIST		3,300	3,300	3,500	3,500	200	6.1%	
	CONSERVATION COMMISSION								
001-01-171-5100-0000-000	CON COM WAGES-CONSERV.AGENT (NU)		34,006	21,755	24,670	24,670	2,915	13.4%	Reclass pending per consultant
001-01-171-5112-0000-000	CON COM WAGES-CONSERV SUPPORT (NU)		0	13,314	19,001	19,001	5,687	42.7%	Correctly place in Matrix and Inc. 5 hrs/wk
001-01-171-5190-0000-000	CON COM STIPEND - LONGEVITY		900	0	0	0			
	PERSONNEL		34,906	35,069	43,671	43,671	8,602	24.5%	
001-01-171-5300-0000-000	CON COM PROF SERVICES		500	500	500	500	0	0.0%	
001-01-171-5730-0000-000	CON COM DUES & MEMBERSHIPS		450	450	450	450	0	0.0%	
	EXPENSES		950	950	950	950	0	0.0%	

	TOTAL CONSERVATION COMM		35,856	36,019	44,621	44,621	8,602	23.9%		
	MRPC									
	001-01-174-5730-0000-000	MRPC - DUES & MEMBERSHIPS	2,832	2,903	3,050	3,050	147	5.1%		
		EXPENSES	2,832	2,903	3,050	3,050	147	5.1%		
	TOTAL MRPC		2,832	2,903	3,050	3,050	147	5.1%		
	PLANNING BOARD									
	001-01-175-5112-0000-000	PB WAGES-SUPPORT STAFF (NU)	22,833	22,191	22,191	22,635	444	2.0%		
	001-01-175-5190-0000-000	PB STIPENDS - LONGEVITY	0	0	0	0	0	0.0%		
		PERSONNEL	22,833	22,191	22,191	22,635	444	2.0%		
	001-01-175-5300-0000-000	PB PROF SERVICES	100	100	100	100	0	0.0%		
	001-01-175-5340-0000-000	PB COMMUNICATION	200	200	200	200	0	0.0%		
	001-01-175-5710-0000-000	PB TRAVEL/MILAGE-IN STATE	100	100	100	100	0	0.0%		
	001-01-175-5730-0000-000	PB DUES & MEMBERSHIPS	100	100	100	100	0	0.0%		
		EXPENSES	500	500	500	500	0	0.0%		
	TOTAL PLANNING BOARD		23,333	22,691	22,691	23,135	444	2.0%		
	ZONING BOARD									
	001-01-176-5110-0000-000	ZBA WAGES - OPER STAFF (NU)	4,680	4,438	4,438	4,527	89	2.0%		
		PERSONNEL	4,680	4,438	4,438	4,527	89	2.0%		
	TOTAL ZONING BOARD		4,680	4,438	4,438	4,527	89	2.0%		
	LAND USE ADMINISTRATOR									
	001-01-179-5100-0000-000	LAND USE WAGES-LU ADMINISTRATOR (U)	26,281	45,602	48,526	48,526	2,924	6.4%	COLA and Step	
		LAND USE WAGES- AGR. COMMISSION	0	2,662	2,662	2,662	0	0.0%		
	001-01-179-5190-0000-000	LAND USE - OTHER STIPENDS - LONGEVITY	600	800			-800	-100.0%		
		PERSONNEL	26,881	49,064	51,188	51,188	2,124	4.3%		
	001-01-179-5300-0000-000	LAND USE PROF & TECH SERVICES	2,500	2,500	2,500	2,500	0	0.0%		
	001-01-179-5420-0000-000	LAND USE OFFICE SUPPLIES	600	600	600	600	0	0.0%		
	001-01-179-5710-0000-000	LAND USE TRAVEL/MILEAGE-IN STATE	100	100	100	100	0	0.0%		
	001-01-179-5730-0000-000	LAND USE DUES & MEMBERSHIPS	100	100	100	100	0	0.0%		
		EXPENSES	3,300	3,300	3,300	3,300	0	0.0%		
	TOTAL LAND USE ADMINIST		30,181	52,364	54,488	54,488	2,124	4.1%		
	FACILITIES MAINTENANCE									
	001-01-191-5100-0000-000	FACILITIES WAGES - FAC MAINT COORD (U)	58,116	54,435	56,940	56,940	2,505	4.6%	COLA and Step	
	001-01-191-5110-0000-000	FACILITIES WAGES- FAC MAINT TECH (NU)		29,018	31,029	31,029	2,011	6.9%	COLA and Step	
	001-01-191-5120-0000-000	FACILITIES WAGES - TEMP HELP (NU)	14,256	7,255	7,255	7,255	0	0.0%		
		FACILITIES-CLOTHING		0	500	500	500	100.0%		
	001-01-191-5197-0000-000	FACILITIES- AUTO ALLOWANCE		6,000	6,000	6,000	0	0.0%		

	001-01-191-5190-0000-000	FACILITIES STIPENDS - LONGEVITY	800	600	800	800	200	33.3%
		PERSONNEL	73,172	97,308	102,524	102,524	5,216	5.4%
	001-01-191-5210-0000-000	FACILITIES ENERGY	80,000	70,000	75,000	75,000	5,000	7.1%
	001-01-191-5230-0000-000	FACILITIES UTILITY - WATER	3,700	3,700	3,700	3,700	0	0.0%
	001-01-191-5240-0000-000	FACILITIES REPAIR & MAINTAIN - BUILDING	30,000	33,000	30,000	30,000	-3,000	-9.1%
	001-01-191-5245-0000-000	FACILITIES REPAIR & MAINTAIN - EQUIPMENT	4,000	4,000	4,000	4,000	0	0.0%
	001-01-191-5300-0000-000	FACILITIES PROFESSIONAL SERVICES	40,825	30,000	67,000	67,000	37,000	123.3%
	001-01-191-5340-0000-000	FACILITIES COMMUNICATIONS	1,500	1,500	1,900	1,900	400	26.7%
	001-01-191-5430-0000-000	FACILITIES BUILDING SUPPLIES	5,000	5,000	0	0	-5,000	-100.0%
		FACILITIES MILEAGE	500	500	500	500	0	0.0%
	001-01-191-5460-0000-000	FACILITIES GROUNDSKEEPING SUPPLIES	1,000	1,000	6,500	6,500	5,500	550.0%
	001-01-191-5480-0000-000	FACILITIES-VEHICLE SUPPLIES	0	0	1,600	1,600	1,600	100.0%
	001-01-191-5710-0000-000	FACILITIES TRAVEL - IN STATE MILEAGE	1,200	1,700	0	0	-1,700	-100.0%
		EXPENSES	167,725	150,400	190,200	190,200	39,800	26.5%
		TOTAL FACILITIES MAINT.	240,897	247,708	292,724	292,724	45,016	18.2%
		MEMORIAL HALL						
	001-01-192-5245-0000-000	MEMORIAL HALLREPAIRS & MAINT. EQUIP.	5,000	5,000	5,000	5,000	0	0.0%
	001-01-192-5300-0000-000	MEMORIAL HALL PROFESSIONAL SERVICE	200	200	200	200	0	0.0%
	001-01-192-5340-0000-000	MEMORIAL HALL COMMUNICATION	5,800	5,800	5,800	5,800	0	0.0%
	001-01-192-5420-0000-000	MEMORIAL HALL OFFICE SUPPLIES	4,000	4,000	4,000	4,000	0	0.0%
		EXPENSES	15,000	15,000	15,000	15,000	0	0.0%
		TOTAL MEMORIAL HALL	15,000	15,000	15,000	15,000	0	0.0%
		WEST TOWNSEND READING ROOM						
	001-01-193-5210-0000-000	WTRR ENERGY	1,869	1,869	1,869	1,869	0	0.0%
	001-01-193-5230-0000-000	WTRR WATER	150	150	150	150	0	0.0%
	001-01-193-5240-0000-000	WTRR REPAIR & MAINT BUILDING	350	350	350	350	0	0.0%
	001-01-193-5340-0000-000	WTRR COMMUNICATION	100	100	100	100	0	0.0%
	001-01-193-5380-0000-000	WTRR OTHER SERVICES	125	125	125	125	0	0.0%
	001-01-193-5420-0000-000	WTRR OFFICE SUPPLIES	206	206	206	206	0	0.0%
	001-01-193-5460-0000-000	WTRR GROUNDSKEEPING SUPPLIES	100	100	100	100	0	0.0%
		EXPENSES	2,900	2,900	2,900	2,900	0	0.0%
		TOTAL WEST TOWN. READING	2,900	2,900	2,900	2,900	0	0.0%
		TOWN REPORT						
	001-01-195-5300-0000-000	TOWN REPORTS - PROFESSIONAL SERVICES	2,000	2,000	2,000	2,000	0	0.0%
		EXPENSES	2,000	2,000	2,000	2,000	0	0.0%
		TOTAL TOWN REPORT	2,000	2,000	2,000	2,000	0	0.0%
		* TOTAL GENERAL GOVERNMENT	1,272,806	1,418,120	1,557,918	1,559,881	141,761	10.0%
		PUBLIC SAFETY						

	POLICE DEPARTMENT									
001-02-210-5100-0000-000	POLICE - SALARY -POLICE CHIEF (NU)	130,000	130,000	131,250	131,250	1,250	1.0%	All inclusive		
	POLICE-SALARY-DEP POLICE CHIEF (NU)	0	0	120,253	120,253	120,253	100.0%	All inclusive- reprogrammed vacant Sgt. Comp.		
001-02-210-5109-0000-000	POLICE-LIEUTENANT (NU)	117,935	117,935	115,125	115,125	-2,810	-2.4%	All inclusive		
001-02-210-5110-0000-000	POLICE - SALARY & WAGES-OPER STAFF (U)	695,422	743,801	627,570	627,570	-116,231	-15.6%	less SRO to be funded from revolving		
001-02-210-5112-0000-000	POLICE - WAGES-SUPPORT STAFF (NU)	39,288	40,215	40,527	40,527	312	0.8%			
001-02-210-5120-0000-000	POLICE - WAGES-RESERVE OFFICERS (NU)	10,365	10,625	14,200	14,200	3,575	33.6%			
001-02-210-5125-0000-000	POLICE - WAGES - OTHER - TRAINING	35,000	35,000	35,000	35,000	0	0.0%			
001-02-210-5130-0000-000	POLICE - ADDITIONAL GROSS - OVERTIME	111,937	112,000	112,000	112,000	0	0.0%			
001-02-210-5131-0000-000	POLICE - ADDITIONAL GROSS - HOLIDAY	46,303	46,303	39,505	39,505	-6,798	-14.7%	less SRO to be funded from revolving		
001-02-210-5190-0000-000	POLICE - OTHER - STIPEND - LONGEVITY	8,000	8,750	7,250	7,250	-1,500	-17.1%	less SRO to be funded from revolving		
001-02-210-5192-0000-000	POLICE - OTHER - STIPENDS CERT (QUINN)	98,963	89,270	70,111	70,111	-19,159	-21.5%	less SRO to be funded from revolving		
001-02-210-5195-0000-000	POLICE - OTHER - UNIFORM ALLOWANCE	18,400	21,150	19,900	19,900	-1,250	-5.9%	less SRO to be funded from revolving		
	PERSONNEL	1,311,613	1,355,049	1,332,691	1,332,691	-22,358	-1.6%			
001-02-210-5210-0000-000	POLICE - ENERGY	23,500	23,500	23,500	23,500	0	0.0%			
001-02-210-5230-0000-000	POLICE - WATER	1,090	1,177	1,300	1,300	123	10.5%			
001-02-210-5240-0000-000	POLICE - REPAIR & MAINT BUILDING	12,000	12,000	15,000	15,000	3,000	25.0%			
001-02-210-5245-0000-000	POLICE - REPAIR & MAINT EQUIPMENT	28,750	28,750	35,262	35,262	6,512	22.7%			
001-02-210-5270-0000-000	POLICE - EQUIPMENT RENTAL	375	375	375	375	0	0.0%			
001-02-210-5300-0000-000	POLICE - PROFESSIONAL SERVICES	2,000	6,500	6,500	6,500	0	0.0%			
001-02-210-5340-0000-000	POLICE - COMMUNICATION	3,000	12,000	12,000	12,000	0	0.0%			
001-02-210-5380-0000-000	POLICE - OTHER SERVICES	1,000	1,000	1,200	1,200	200	20.0%			
001-02-210-5420-0000-000	POLICE - OFFICE SUPPLIES	5,500	5,500	5,500	5,500	0	0.0%			
001-02-210-5480-0000-000	POLICE - VEHICULAR SUPPLIES	26,935	26,935	27,000	27,000	65	0.2%			
001-02-210-5580-0000-000	POLICE - OTHER SUPPLIES	4,809	4,809	4,800	4,800	-9	-0.2%			
001-02-210-5710-0000-000	POLICE - TRAVEL/MILEAGE-IN STATE	231	231	231	231	0	0.0%			
001-02-210-5730-0000-000	POLICE - DUES & MEMBERSHIPS	10,000	14,000	14,000	14,000	0	0.0%			
001-02-210-5780-0000-000	POLICE - OTHER CHARGES - TRAINING	19,536	19,536	20,000	20,000	464	2.4%			
001-02-210-5850-0000-000	POLICE - NEW EQUIPMENT	31,000	38,000	65,000	45,000	7,000	18.4%	Cruiser- 1 purchase or 3 leased		
001-02-210-5870-0000-000	POLICE - REPLACE EQUIPMENT	0	0	0	0	0	0.0%			
	EXPENSES	169,726	194,313	231,668	211,668	17,355	8.9%			
	TOTAL POLICE	1,481,339	1,549,362	1,564,359	1,544,359	-5,003	-0.3%			
	FIRE/EMS DEPARTMENT									
001-02-220-5100-0000-000	FIRE/EMS - SALARY-FIRE CHIEF/EMS DIR (NU)	88,854	108,000	118,000	118,000	10,000	9.3%	Contractual		
001-02-220-5110-0000-000	FIRE/EMS - WAGES - OPER STAFF CAPT. (U)	57,962	57,961	57,961	57,961	0	0.0%			
001-02-220-5111-0000-000	FIRE/EMS - WAGES - OPER STAFF LIEUT. (U)	52,408	52,408	52,408	52,408	0	0.0%			
001-02-210-5110-0000-230	FIRE/EMS - WAGES-OP EMS COORD. CAPT. (U)	60,898	60,898	60,898	60,898	0	0.0%			
001-02-220-5112-0000-230	FIRE/EMS- WAGES OPERATION STAFF (NU)	324,448	350,000	400,000	400,000	50,000	14.3%	Competitive ALS Rates		
001-02-220-5115-0000-000	FIRE/EMS - WAGES - MECHANIC (NU)	7,175	7,175	7,175	7,175	0	0.0%			
001-02-220-5120-0000-000	FIRE/EMS - WAGES - ON CALL FIRE (NU)	77,970	77,970	77,970	77,970	0	0.0%			
001-02-220-5122-0000-230	FIRE/EMS - WAGES-ON CALL BLS EMT (NU)	52,352	52,352	52,352	52,352	0	0.0%			
001-02-220-5130-0000-000	FIRE/EMS - ADDITIONAL GROSS - OT OP	27,106	27,106	27,106	27,106	0	0.0%			
001-02-220-5132-0000-230	FIRE/EMS - ADDITIONAL GROSS-OT CALL EMT	1,076	1,076	1,076	1,076	0	0.0%			
001-02-220-5133-0000-000	FIRE/EMS - ADDITIONAL GROSS - OT ON-CALL	2,154	2,154	2,154	2,154	0	0.0%			
001-02-220-5142-0000-230	FIRE/EMS - ADDITIONAL GROSS-OT EMS OPER	8,405	8,405	8,405	8,405	0	0.0%			
001-02-220-5190-0000-000	FIRE/EMS - OTHER - LONGEVITY	3,750	3,750	3,750	3,750	0	0.0%			
	FIRE/EMS - OTHER - EMT STANDBY	0	0	13,325	13,325	13,325	100.0%			
	FIRE/EMS - OTHER - CERT AND TRAINING		3,034	3,034	3,034	0	0.0%			
001-02-220-5191-0000-230	FIRE/EMS - OTHER - STIPENDS - ON CALL EMS	26,650	26,650	26,650	26,650	0	0.0%			

001-02-220-5195-0000-000	FIRE/EMS - OTHER - UNIFORM ALLOWANCE	0	2,500	0	0	-2,500	-100.0%	
001-02-220-5195-0000-230	FIRE/EMS - OTHER - UNI. ALLOWANCE EMS	0	0	0	0	0		
	PERSONNEL	791,208	841,439	912,264	912,264	70,825	8.4%	
001-02-220-5210-0000-000	FIRE/EMS - ENERGY	38,000	30,000	38,000	38,000	8,000	26.7%	
001-02-220-5230-0000-000	FIRE/EMS - WATER	1,250	1,250	1,250	1,250	0	0.0%	
001-02-220-5245-0000-000	FIRE/EMS - REPAIR & MAINT EQUIPMENT	22,000	22,000	22,000	22,000	0	0.0%	
001-02-220-5245-0000-230	FIRE/EMS - REP & MAINT EMS EQUIP VEHICLE	11,000	11,000	11,000	11,000	0	0.0%	
001-02-220-5300-0000-000	FIRE/EMS - PROF SERVICES	6,776	6,776	6,776	6,776	0	0.0%	
001-02-220-5302-0000-230	FIRE/EMS - PROF & TECH - EMS BILLING	14,684	18,000	18,000	18,000	0	0.0%	
001-02-220-5303-0000-000	FIRE/EMS - PROF & TECH SVCS - TRAINING	13,240	13,240	16,240	16,240	3,000	22.7%	
001-02-220-5340-0000-000	FIRE/EMS - COMMUNICATION	10,000	10,000	10,000	10,000	0	0.0%	
001-02-220-5380-0000-000	FIRE/EMS - OTHER SERVICES	500	500	500	500	0	0.0%	
001-02-220-5380-0000-230	FIRE/EMS - OTHER PURCH SERVICES - EMS	2,500	8,000	8,000	8,000	0	0.0%	
001-02-220-5380-0001-000	FIRE/EMS - HAZARDOUS WASTE COLLECTION	4,457	4,457	4,457	4,457	0	0.0%	
001-02-220-5420-0000-000	FIRE/EMS - OFFICE SUPPLIES	1,700	1,700	1,700	1,700	0	0.0%	
001-02-220-5430-0000-000	FIRE/EMS - BUILDING SUPPLIES	800	800	800	10,800	10,000	1250.0%	Re-introduce \$10k Maintenance Expenses
001-02-220-5435-0000-000	FIRE/EMS - EQUIPMENT MAINT SUPPLIES	100	100	100	100	0	0.0%	
001-02-220-5450-0000-000	FIRE/EMS - CUSTODIAL SUPPLIES	2,100	2,100	2,100	2,100	0	0.0%	
001-02-220-5480-0000-000	FIRE/EMS - VEHICULAR SUPPLIES	20,000	20,000	20,000	20,000	0	0.0%	
001-02-220-5500-0000-230	FIRE/EMS - MEDICAL SUPPLIES	22,000	25,000	25,000	25,000	0	0.0%	
001-02-220-5580-0000-000	FIRE/EMS - OTHER SUPPLIES	3,000	3,000	3,000	3,000	0	0.0%	
001-02-220-5710-0000-000	FIRE/EMS - TRAVEL, MILEAGE IN STATE	300	300	300	300	0	0.0%	
001-02-220-5730-0000-000	FIRE/EMS - DUES & MEMBERSHIPS	1,000	1,000	1,000	1,000	0	0.0%	
001-02-220-5730-0000-230	FIRE/EMS - DUES & MEMBERSHIPS EMS	2,300	2,300	2,300	2,300	0	0.0%	
001-02-220-5780-0000-000	FIRE/EMS - OTHER CHARGES	1,000	1,000	1,000	1,000	0	0.0%	
001-02-220-5850-0000-000	FIRE/EMS - NEW EQUIPMENT	15,000	15,000	15,000	15,000	0	0.0%	
	FIRE/EMS - COMPUTER/MDT			10,000	0	0	0.0%	
001-02-220-5870-0000-000	FIRE/EMS - REPLACE EQUIPMENT	15,000	15,000	15,000	15,000	0	0.0%	
001-02-220-5585-0000-000	FIRE/EMS - OTHER SUPPLIES - TRAINING/UNIF.	800	800	800	800	0	0.0%	
	UNIFORM ALLOWANCE-FIRE	3,300	3,300	3,300	3,300	0	0.0%	
	UNIFORM ALLOWANCE-EMS	2,700	2,700	2,700	2,700	0	0.0%	
	UNIFORM ALLOWANCE-ON CALL	4,100	4,100	4,100	4,100	0	0.0%	
	EXPENSES	219,607	223,423	244,423	244,423	21,000	9.4%	
TOTAL FIRE/EMS DEPT		1,010,815	1,064,862	1,156,687	1,156,687	91,825	8.6%	
COMMUNICATIONS CENTER								
001-02-225-5120-0000-000	COMM CTR - WAGES - TEMP HELP (NU)	19,726	40,560	36,144	36,144	-4,416	-10.9%	
	PERSONNEL	331,965	43,200	36,144	36,144	-7,056	-16.3%	
001-02-225-5245-0000-000	COMM CTR - REPAIR & MAINT EQUIPMENT	39,400	39,400	39,400	39,400	0	0.0%	
001-02-225-5300-0000-000	COMM CTR - PROF & TECH SERVICES	5,750	20,000	20,000	20,000	0	0.0%	
001-02-225-5340-0000-000	COMM CTR - COMMUNICATION	10,000	10,000	10,000	10,000	0	0.0%	
001-02-225-5380-0000-000	COMM CTR - OTHER SERVICES	1,000	157,000	175,000	175,000	18,000	11.5%	
001-02-225-5420-0000-000	COMM CTR - OFFICE SUPPLIES	500	0	0	0	0		
001-02-225-5580-0000-000	COMM CTR - OTHER SUPPLIES	100	0	0	0	0		
001-02-225-5710-0000-000	COMM CTR - TRAVEL MILEAGE - IN STATE	300	0	0	0	0		
	EXPENSES	57,050	226,400	244,400	244,400	18,000	8.0%	
TOTAL COMM. CENTER		389,015	269,600	280,544	280,544	10,944	4.1%	

	BUILDING INSPECTOR									
001-02-241-5100-0000-000			70,538	74,391	75,879	75,879	1,488	2.0%	COLA at Maximum Step	
001-02-241-5110-0000-000	BLDG INSP - STIPEND - OPER (ALT BLDG INSP)		800	800	600	600	-200	-25.0%		
001-02-241-5112-0000-000	BLDG INSP - WAGES-SUPPORT STAFF (NU)		28,135	33,278	33,944	33,944	666	2.0%	COLA at Maximum Step	
001-02-241-5190-0000-000	BLDG INSP - OTHER - STIPEND - LONGEVITY		1,500	1,500	2,100	2,100	600	40.0%		
001-02-241-5191-0000-000	BLDG INSP - OTHER - STIPEND - TRAVEL		6,000	6,000	6,000	6,000	0	0.0%		
001-02-241-5192-0000-000	BLDG INSP - OTHER - STIPEND CERTIFICATION		0	0	0	0	0	0.0%		
001-02-241-5195-0000-000	BLDG INSP - OTHER - UNIFORM ALLOWANCE		485	600	600	600	0	0.0%		
		PERSONNEL	107,458	116,569	119,122	119,122	2,553	2.2%		
001-02-241-5300-0000-000	BLDG INSP - PROFESSIONAL SERVICES		1,500	1,500	1,500	1,500	0	0.0%		
001-02-241-5340-0000-000	BLDG INSP - COMMUNICATIONS		500	500	500	500	0	0.0%		
001-02-241-5420-0000-000	BLDG INSP - OFFICE SUPPLIES		1,200	1,200	800	800	-400	-33.3%		
001-02-241-5730-0000-000	BLDG INSP - DUES & MEMBERSHIPS		250	250	250	250	0	0.0%		
		EXPENSES	3,450	3,450	3,050	3,050	-400	-11.6%		
	TOTAL BUILDING INSP.		110,908	120,019	122,172	122,172	2,153	1.8%		
	GAS INSPECTOR									
001-02-242-5122-0000-000	GAS INSP - OTHER WAGES - OPER (ALT INSP)		107	109	114	114	5	4.6%	COLA and Step	
001-02-242-5191-0000-000	GAS INSP - STIPEND - GAS INSPECTOR (NU)		5,426	5,562	5,815	5,815	253	4.5%	COLA and Step	
		PERSONNEL	5,533	5,671	5,929	5,929	258	4.5%		
	TOTAL GAS INSPECTOR		5,533	5,671	5,929	5,929	258	4.5%		
	PLUMBING INSPECTOR									
001-02-243-5122-0000-000	PLUMB INSP - OTHER WAGES - OPER (ALT INSP)		107	110	115	115	5	4.6%	COLA and Step	
001-02-243-5191-0000-000	PLUMB INSP - STIPEND - PLUMBING INSP (NU)		7,736	7,929	8,290	8,290	361	4.5%	COLA and Step	
		PERSONNEL	7,842	8,039	8,405	8,405	366	4.5%		
001-02-243-5300-0000-000	PLUMB INSP - PROFESSIONAL & TECHNICAL		230	230	230	230	0	0.0%		
001-02-243-5580-0000-000	PLUMB INSP - OTHER SUPPLIES		150	150	150	150	0	0.0%		
001-02-243-5710-0000-000	PLUMB INSP - TRAVEL MILEAGE IN-STATE		1,200	1,200	1,200	1,200	0	0.0%		
		EXPENSES	1,580	1,580	1,580	1,580	0	0.0%		
	TOTAL PLUMBING INSP.		9,422	9,619	9,985	9,985	366	3.8%		
	SEALER OF WEIGHTS									
001-02-244-5191-0000-000	S OF W&M - OTHER - STIPEND		4,244	4,350	4,548	4,548	198	4.5%	COLA and Step	
		PERSONNEL	4,244	4,350	4,548	4,548	198	4.5%		
001-02-244-5420-0000-000	S OF W&M - OFFICE SUPPLIES		50	50	50	50	0	0.0%		
001-02-244-5580-0000-000	S OF W&M - OTHER SUPPLIES		100	100	100	100	0	0.0%		
001-02-244-5710-0000-000	S OF W&M - TRAVEL MILEAGE IN-STATE		52	52	52	52	0	0.0%		
		EXPENSES	202	202	202	202	0	0.0%		
	TOTAL SEALER OF WEIGHTS		4,446	4,552	4,750	4,750	198	4.3%		

	ELECTRICAL INSPECTOR									
001-02-245-5122-0000-000	ELEC INSP - WAGES -OTHER -(ALT INSPECTOR)		171	176	184	184	8	4.5%	COLA and Step	
001-02-245-5191-0000-000	ELEC INSP - OTHER - STIPEND (NU)		12,723	13,042	13,635	13,635	593	4.5%	COLA and Step	
		PERSONNEL	12,895	13,218	13,728	13,819	601	4.5%		
001-02-245-5300-0000-000	ELEC INSP - PROFESSIONAL & TECHNICAL		650	650	650	650	0	0.0%		
001-02-245-5580-0000-000	ELEC INSP - OTHER SUPPLIES		280	280	280	280	0	0.0%		
001-02-245-5710-0000-000	ELEC INSP - TRAVEL MILEAGE IN-STATE		1,200	1,200	1,200	1,200	0	0.0%		
		EXPENSES	2,130	2,130	2,130	2,130	0	0.0%		
	TOTAL ELECTRICAL INSP.		15,025	15,348	15,858	15,949	601	3.9%		
	ANIMAL INSPECTOR									
001-02-246-5300-0000-000	ANIMAL INSPECTOR - PROF. SERVICES		552	552	578	578	25	4.6%	COLA and Step	
		EXPENSES	552	552	578	578	25	4.6%		
	TOTAL ANIMAL INSPECTOR		552	552	578	578	25	4.6%		
	EMERGENCY MANAGEMENT									
001-02-291-5191-0000-000	TEMA- DIRECTOR SALARY (NU)		0	2,000	2,091	2,091	91	4.6%		
		PERSONNEL	0	2,000	2,091	2,091	91	4.6%		
001-02-291-5245-0000-000	TEMA - REPAIR & MAINT - EQUIPMENT		691	691	691	691	0	0.0%		
001-02-291-5420-0000-000	TEMA - OFFICE SUPPLIES		109	109	109	109	0	0.0%		
	TEMA- COMMUNICATIONS				800	800	800	100.0%	Mobile Phone	
001-02-291-5580-0000-000	TEMA - OTHER TRAVEL AND TRAINING		200	200	1,500	1,500	1,300	650.0%	Historically self paid	
		EXPENSES	1,000	1,000	3,100	3,100	2,100	210.0%		
	TOTAL EMERGENCY MANG.		1,000	3,000	5,191	5,191	2,191	73.0%		
	ANIMAL CONTROL									
001-02-292-5191-0000-000	ACO - OTHER - STIPEND (NU)		17,661	18,102	18,926	18,926	824	4.6%	COLA and Step	
		PERSONNEL	17,661	18,102	18,926	18,926	824	4.6%		
001-02-292-5300-0000-000	ACO - PROFESSIONAL SERVICE		5,000	5,000	5,000	5,000	0	0.0%		
		EXPENSES	5,000	5,000	5,000	5,000	0	0.0%		
	TOTAL ANIMAL CONTROL		22,661	23,102	23,926	23,926	824	3.6%		
	TREE WARDEN									
001-02-294-5191-0000-000	TREE WARDEN - OTHER - STIPEND (NU)		10,670	10,937	11,435	11,435	498	4.5%	COLA and Step	
		PERSONNEL	10,670	10,937	11,435	11,435	498	4.5%		
001-02-294-5270-0000-000	TREE WARDEN - EQUIPMENT RENTAL		9,374	9,374	9,374	9,374	0	0.0%		
001-02-294-5380-0000-000	TREE WARDEN - OTHER PURCHASED SERV		1,200	1,200	1,200	1,200	0	0.0%		
001-02-294-5710-0000-000	TREE WARDEN - TRAVEL MILEAGE - IN STATE		300	300	300	300	0	0.0%		
001-02-294-5730-0000-000	TREE WARDEN - DUES AND MEMBERSHIPS		450	450	450	450	0	0.0%		

		EXPENSES	11,324	11,324	11,324	11,324	0	0.0%	
	TOTAL TREE WARDEN		21,994	22,261	22,759	22,759	498	2.2%	
	BURIAL AGENT								
	001-02-297-5191-0000-000	BURIAL AGENT - OTHER - STIPEND	136	136	142	142	6	4.5%	COLA and Step
		PERSONNEL	136	136	142	142	6	4.5%	
	TOTAL BURIAL AGENT		136	136	142	142	6	4.5%	
	PARKING CLERK								
	001-02-298-5191-0000-000	PARKING CLERK - OTHER - STIPEND	59	59	62	62	3	4.5%	COLA and Step
		PERSONNEL	59	59	62	62	3	4.5%	
	TOTAL PARKING CLERK		59	59	62	62	3	4.5%	
	* TOTAL PUBLIC SAFETY		3,072,905	3,088,144	3,212,941	3,193,032	104,889	3.4%	
	EDUCATION								
	001-03-300-5400-0000-000	N.M.R.S.D. ASSESSMENT	9,573,154	10,054,620	10,550,195	10,550,195	495,575	4.93%	Estimate 2/28/18 Public Meeting
		N.M.R.S.D.DEBT	286,328	828,717	1,354,275	1,354,275	525,558	63.4%	Estimate of 2/28/18 Haines Email
	001-03-301-5400-0000-000	N.V.T.H.S. ASSESSMENT	984,645	1,059,134	938,909	938,909	-120,225	-11.4%	Actual Assessment
		N.V.T.H.S. DEBT	91,158	93,860	84,591	84,591	-9,269	-9.9%	Actual Assessment
		EXPENSES	10,935,285	12,036,331	12,927,970	12,927,970	891,639	7.4%	
	* TOTAL EDUCATION		10,935,285	12,036,331	12,927,970	12,927,970	891,639	7.4%	
	STREETS AND HIGHWAYS								
	HIGHWAY DEPARTMENT								
	001-04-421-5100-0000-000		82,513	84,575	68,304	68,304	-16,272	-19.2%	Probationary rates (residual to re-establish admin position)
	001-04-421-5110-0000-000		275,180	250,449	278,248	278,248	27,799	11.1%	1 laborer and 1 truck driver in place of 1 operator
	001-04-421-5130-0000-000		0	0	6,705	6,705	6,705	100.0%	
	001-04-421-5120-0000-000	HIGHWAY - WAGES-TEMP HELP (NU)	0	9,920	0	0	0	-100.0%	
	001-04-421-5112-0000-000	HIGHWAY - WAGES-SUPPORT STAFF	8,493		16,893	16,893	16,893	100.0%	Re-establish admin position @ 17 hrs/wk
	001-04-421-5190-0000-000	HIGHWAY - OTHER STIPEND - LONGEVITY	5,400	5,600	5,100	5,100	-500	-8.9%	
	001-04-421-5192-0000-000	HIGHWAY - OTHER STIPEND - CERTIFICATION	3,000	3,000	2,500	2,500	-500	-16.7%	
	001-04-421-5195-0000-000	HIGHWAY - OTHER - UNIFORM ALLOWANCE	6,900	6,900	6,000	6,000	-900	-13.0%	
		PERSONNEL	381,486	360,444	383,750	383,750	23,306	6.5%	
	001-04-422-5210-0000-000	HIGHWAY - ENERGY	13,680	13,680	13,680	13,680	0	0.0%	
	001-04-422-5230-0000-000	HIGHWAY - WATER	200	200	200	200	0	0.0%	
	001-04-422-5240-0000-000	HIGHWAY - REPAIR & MAINT BUILDING	1,000	1,000	1,000	1,000	0	0.0%	
	001-04-422-5245-0000-000	HIGHWAY - REPAIR & MAINT EQUIPMENT	15,000	15,000	15,000	15,000	0	0.0%	
	001-04-422-5270-0000-000	HIGHWAY - EQUIPMENT RENTAL	1,500	1,500	1,500	1,500	0	0.0%	
	001-04-422-5300-0000-000	HIGHWAY - PROFESSIONAL SERVICES	1,500	1,500	1,500	1,500	0	0.0%	
	001-04-422-5340-0000-000	HIGHWAY - COMMUNICATION	3,000	3,000	3,000	3,000	0	0.0%	
	001-04-422-5380-0000-000	HIGHWAY - OTHER SERVICES	1,000	1,000	1,000	1,000	0	0.0%	
	001-04-422-5420-0000-000	HIGHWAY - OFFICE SUPPLIES	1,000	1,000	1,000	1,000	0	0.0%	

001-04-422-5430-0000-000	HIGHWAY - BUILDING SUPPLIES	2,000	2,000	2,000	2,000	0	0.0%	
001-04-422-5480-0000-000	HIGHWAY - VEHICULAR SUPPLIES	41,000	41,000	41,000	35,000	-6,000	-14.6%	
001-04-422-5530-0000-000	HIGHWAY - PUBLIC WORKS SUPPLIES	40,000	30,000	30,000	30,000	0	0.0%	
001-04-422-5580-0000-000	HIGHWAY - OTHER SUPPLIES	3,000	3,000	3,000	3,000	0	0.0%	
001-04-422-5730-0000-000	HIGHWAY - DUES & MEMBERSHIPS	300	300	300	300	0	0.0%	
001-04-422-5850-0000-000	HIGHWAY - NEW EQUIPMENT	2,000	2,000	2,000	2,000	0	0.0%	
001-04-422-5870-0000-000	HIGHWAY - REPLACE EQUIPMENT	1,500	1,500	1,500	1,500	0	0.0%	
	EXPENSES	127,680	117,680	117,680	111,680	-6,000	-5.1%	
TOTAL HIGHWAY		509,166	478,124	501,430	495,430	17,306	3.6%	
SNOW AND ICE								
001-04-423-5120-0000-000	HWY - SNOW & ICE - WAGES-TEMPORARY HELP	2,000	2,000	2,000	2,000	0	0.0%	
	HIGHWAY-WINTER OPERATIONS STIPEND			6,000	6,000	6,000	100.0%	New Contract Benefit
001-04-423-5130-0000-000	HWY - SNOW & ICE - WAGES - OVERTIME	25,000	25,000	25,000	25,000	0	0.0%	
	PERSONNEL	27,000	27,000	33,000	33,000	6,000	22.2%	
	HWY - SNOW & ICE - EQUIP. REPAIR AND MAINT	22,000	27,000	27,000	27,000	0	0.0%	
001-04-423-5270-0000-000	HWY - SNOW & ICE - EQUIPMENT RENTAL	25,000	35,000	35,000	35,000	0	0.0%	
001-04-423-5480-0000-000	HWY - SNOW & ICE - VEHICULAR SUPPLIES	29,000	39,000	39,000	39,000	0	0.0%	
001-04-423-5512-0000-000	HWY - SNOW & ICE - SALT	70,000	70,000	70,000	70,000	0	0.0%	
001-04-423-5513-0000-000	HWY - SNOW & ICE - SAND		0	0	0	0	0.0%	
001-04-423-5870-0000-000	HWY - SNOW & ICE - REPLACE EQUIPMENT	2,000	2,000	2,000	2,000	0	0.0%	
	EXPENSES	148,000	173,000	173,000	173,000	0	0.0%	
TOTAL SNOW AND ICE		175,000	200,000	206,000	206,000	6,000	3.0%	
STREETLIGHTS								
001-04-424-5210-0000-000	HIGHWAY - ENERGY - STREET LIGHTS	17,500	17,500	17,500	17,500	0	0.0%	
	EXPENSES	17,500	17,500	17,500	17,500	0	0.0%	
TOTAL STREETLIGHTS		17,500	17,500	17,500	17,500	0	0.0%	
* TOTAL STREETS AND HIGHWAYS		701,666	695,624	724,930	718,930	23,306	3.4%	
SOLID WASTE SERVICES								
LANDFILL								
001-04-430-5210-0000-000	LANDFILL - ENERGY	2,500	2,500	2,500	2,500	0	0.0%	
001-04-430-5240-0000-000	LANDFILL - REPAIR & MAINT LANDFILL BUILDING	2,500	2,500	2,500	2,500	0	0.0%	
001-04-430-5300-0000-000	LANDFILL - PROFESSIONAL SERVICES	9,100	9,100	9,100	9,100	0	0.0%	
001-04-430-5340-0000-000	LANDFILL - COMMUNICATIONS	300	300	300	300	0	0.0%	
001-04-433-5300-0000-000	SOLID WASTE - CURBSIDE PICKUP & TRANS.	636,290	654,884	654,884	654,884	0	0.0%	Contractual
001-04-435-5300-0000-000	PROF SVS - NORTH CENT REG SOLID WASTE	5,198	0	0	0	0	0.0%	
	EXPENSES	655,888	669,284	669,284	669,284	0	0.0%	
TOTAL LANDFILL		655,888	669,284	669,284	669,284	0	0.0%	
* TOTAL SOLID WASTE SERVICES		655,888	669,284	669,284	669,284	0	0.0%	

HUMAN SERVICES									
CEMETERY AND PARKS									
001-04-491-5100-0000-000	CEM/PARKS - WAGES-SUPERINTENDENT (U)	52,206	54,560	56,940	56,940	2,380	4.4%	COLA and Step	
001-04-491-5110-0000-000	CEM/PARKS - WAGES - OPER FOREMAN (NU)	30,919	31,692	33,157	33,157	1,465	4.6%	COLA and Step	
001-04-491-5112-0000-000	CEM/PARKS - WAGES - SUPPORT STAFF (NU)	8,381	8,593	8,984	8,984	391	4.6%	COLA and Step	
001-04-491-5120-0000-000	CEM/PARKS - WAGES - TEMP HELP (NU)	22,445	23,006	23,466	23,466	460	2.0%	COLA and Step	
001-04-491-5190-0000-000	CEM/PARKS - OTHER - STIPEND - LONGEVITY	600	600	800	800	200	33.3%		
001-04-491-5195-0000-000	CEM/PARKS - OTHER - UNIFORM ALLOWANCE	40	600	600	600	0	0.0%		
	PERSONNEL	114,591	119,051	123,947	123,947	4,896	4.1%		
001-04-491-5210-0000-000	CEM/PARKS - ENERGY	3,525	3,525	3,525	3,525	0	0.0%		
001-04-491-5230-0000-000	CEM/PARKS - WATER	300	300	300	300	0	0.0%		
001-04-491-5240-0000-000	CEM/PARKS - REPAIR & MAINTAIN BUILDING	500	500	500	500	0	0.0%		
001-04-491-5245-0000-000	CEM/PARKS - REPAIR & MAINT EQUIPMENT	350	350	350	350	0	0.0%		
001-04-491-5270-0000-000	CEM/PARKS - EQUIPMENT RENTAL	1,300	1,300	1,300	1,300	0	0.0%		
001-04-491-5340-0000-000	CEM/PARKS - COMMUNICATION	300	300	300	300	0	0.0%		
001-04-491-5420-0000-000	CEM/PARKS - OFFICE SUPPLIES	46	46	46	46	0	0.0%		
001-04-491-5430-0000-000	CEM/PARKS - BUILDING MAINT SUPPLIES	100	100	100	100	0	0.0%		
001-04-491-5460-0000-000	CEM/PARKS -GROUNDSKEEPING SUPPLIES	1,100	1,100	1,100	1,100	0	0.0%		
001-04-491-5480-0000-000	CEM/PARKS - VEHICULAR SUPPLIES	1,700	1,700	1,700	1,700	0	0.0%		
001-04-491-5850-0000-000	CEM & PARKS - NEW EQUIPMENT	500	500	500	500	0	0.0%		
001-04-493-5000-0000-000	CEMETERY IMPROVEMENT FUND	0	0	0	0	0	0.0%		
	EXPENSES	9,721	9,721	9,721	9,721	0	0.0%		
	TOTAL CEMETERY AND PARKS	124,312	128,772	133,668	133,668	4,896	3.8%		
BOARD OF HEALTH									
001-05-520-5112-0000-000	BOH - WAGES-SUPPORT STAFF (U)	36,488	38,148	39,913	39,913	1,765	4.5%	COLA and STEP	
001-05-520-5190-0000-000	BOH - OTHER - STIPEND - LONGEVITY	300	300	300	300	0	0.0%		
	PERSONNEL	36,788	38,448	40,213	40,213	1,765	4.6%		
001-05-520-5300-0000-000	BOH - PROF SERVICES	800	300	300	300	0	0.0%		
001-05-520-5340-0000-000	BOH - COMMUNICATION	70	300	300	300	0	0.0%		
001-05-520-5420-0000-000	BOH - OFFICE SUPPLIES	275	350	350	350	0	0.0%		
001-05-520-5710-0000-000	BOH - TRAVEL/MILEAGE IN-STATE	305	300	300	300	0	0.0%		
001-05-520-5730-0000-000	BOH - DUES & MEMBERSHIPS	250	450	450	450	0	0.0%		
	EXPENSES	1,700	1,700	1,700	1,700	0	0.0%		
	TOTAL BOARD OF HEALTH	38,488	40,148	41,913	41,913	1,765	4.4%		
NASHOBA ASSOCIATED BOH									
001-05-522-5300-0000-000	NASHOBA ASSOC BOH - NURSING CONTRACT	9,051	9,979	9,979	9,979	0	0.0%		
001-05-522-5300-0000-001	NASHOBA ASSOC BOH - MONITOR ASSES	20,219	21,866	21,866	21,866	0	0.0%		
	EXPENSES	29,270	31,845	31,845	31,845	0	0.0%		
	TOTAL NASHOBA BOH	29,270	31,845	31,845	31,845	0	0.0%		
LANDFILL ENGINEERING									
001-05-524-5300-0000-000	LANDFILL ENGINEERING -PROF SERVICES	20,400	20,400	17,500	17,500	-2,900	-14.2%		

		EXPENSES	20,400	20,400	17,500	17,500	-2,900	-14.2%	
	TOTAL LANDFILL ENGINEERING		20,400	20,400	17,500	17,500	-2,900	-14.2%	
	COUNCIL ON AGING								
	001-05-541-5100-0000-000	COA - WAGES - DIRECTOR (U)	39,177	46,669	48,792	48,792	2,123	4.5%	COLA and Step
	001-05-541-5110-0000-000	COA - WAGES - OPER STAFF	42,706	50,698	55,002	55,002	4,304	8.5%	COLA and Step
		PERSONNEL	81,882	97,367	103,794	103,794	6,427	6.6%	
	001-05-541-5245-0000-000	COA - REPAIR & MAINT EQUIPMENT	695	695	695	695	0	0.0%	
	001-05-541-5300-0000-000	COA - PROFESSIONAL SERVICES	1,600	3,000	3,000	3,000	0	0.0%	
	001-05-541-5340-0000-000	COA - COMMUNICATIONS	1,300	1,600	1,600	1,600	0	0.0%	
	001-05-541-5420-0000-000	COA - OFFICE SUPPLIES	1,000	1,000	1,000	1,000	0	0.0%	
	001-05-541-5580-0000-000	COA - OTHER SUPPLIES	1,525	1,525	1,525	1,525	0	0.0%	
	001-05-541-5730-0000-000	COA - DUES & MEMBERSHIPS	500	500	500	500	0	0.0%	
		EXPENSES	6,620	8,320	8,320	8,320	0	0.0%	
	TOTAL COUNCIL ON AGING		88,502	105,687	112,114	112,114	6,427	6.1%	
	VETERANS AGENT								
	001-05-543-5191-0000-000	VETERANS AGENT - OTHER -STIPEND (NU)	5,395	5,530	5,782	5,782	252	4.6%	COLA and Step
		PERSONNEL	5,395	5,530	5,782	5,782	252	4.6%	
	001-05-543-5420-0000-000	VETERANS AGENT - OFFICE SUPPLIES	100	100	100	100	0	0.0%	
	001-05-544-5380-0000-000	VET BENEFITS - OTHER SERVICES	100,000	100,000	50,000	50,000	-50,000	-50.0%	
		EXPENSES	100,100	100,100	50,100	50,100	-50,000	-50.0%	
	TOTAL VETERANS AGENT		105,495	105,630	55,882	55,882	-49,748	-47.1%	
*	TOTAL HUMAN SERVICES		406,467	432,482	392,922	392,922	-39,560	-9.1%	
	CULTURE AND RECREATION								
	LIBRARY								
	001-06-610-5100-0000-000	LIBRARY - WAGES-LIBRARY DIRECTOR (NU)	55,478	56,865	63,642	63,642	6,777	11.9%	COLA and Step-lhrs 37.5 to 40 Lib. Director
	001-06-610-5110-0000-000	LIBRARY - WAGES - LIBRARY TECHS (NU)	152,900	171,798	188,907	188,907	17,110	10.0%	COLA and Step- hrs. from 37.5 to 40 Child Lib.
	001-06-610-5190-0000-000	LIBRARY - OTHER - STIPEND - LONGEVITY	2,100	2,400	2,400	2,400	0	0.0%	
		PERSONNEL	210,478	231,062	254,949	254,949	23,887	10.3%	
	001-06-610-5245-0000-000	LIBRARY - REPAIR & MAINTAIN - EQUIPMENT	500	500	2,500	2,500	2,000	400.0%	
	001-06-610-5340-0000-000	LIBRARY - COMMUNICATION	1,050	2,500	1,000	1,000	-1,500	-60.0%	
	001-06-610-5380-0000-000	LIBRARY - OTHER PURCHASED SERVICES	18,075	19,845	21,048	21,048	1,203	6.1%	
	001-06-610-5420-0000-000	LIBRARY - OFFICE SUPPLIES	2,000	2,000	2,000	2,000	0	0.0%	
	001-06-610-5450-0000-000	LIBRARY - CUSTODIAL SUPPLIES	100	100	100	100	0	0.0%	
	001-06-610-5580-0000-000	LIBRARY - OTHER SUPPLIES - BOOKS DVD CD	36,931	40,814	44,268	44,268	3,454	8.5%	
	001-06-610-5730-0000-000	LIBRARY - DUES & MEMBERSHIPS	1,752	500	500	500	0	0.0%	
	001-06-610-5780-0000-000	LIBRARY - OTHER CHARGES	0	0	0	0	0		
		EXPENSES	60,408	66,259	71,416	71,416	5,157	7.8%	

	TOTAL LIBRARY		270,886	297,321	326,365	326,365	29,044	9.8%	
	RECREATION								
	203-06-655-5100-0000-034	RECREATION DEPT HEAD (U)	20,910	37,297	38,994	38,994	1,697	4.6%	COLA and Step
		RECREATION CLOTHING			600	600	600	100.0%	
		RECREATION LONGEVITY			500	500	500	100.0%	
		PERSONNEL	20,910	37,297	40,094	40,094	2,797	7.5%	
		RECREATION- MISC. SUPPLIES AND SERVICES			2,500	2,500	2,500	100.0%	
		EXPENSES			2,500	2,500	2,500	100.0%	
	TOTAL RECREATION		20,910	37,297	42,594	42,594	5,297	14.2%	
	MEMORIAL DAY AND BANDS								
	001-06-660-5300-0000-000	MEMORIAL DAY - PROFESSIONAL SERVICES	1,500	1,500	1,500	1,500	0	0.0%	
	001-06-660-5350-0000-000	MEMORIAL DAY - BAND SERVICES	2,225	2,225	2,825	2,825	600	27.0%	
	001-06-660-5580-0000-000	MEMORIAL DAY - OTHER SUPPLIES	833	833	833	833	0	0.0%	
	001-06-692-5350-0000-000	BAND CONCERTS - BAND SERVICES	8,500	9,000	12,400	12,400	3,400	37.8%	
	001-06-692-5580-0000-000	BAND CONCERTS - OTHER SUPPLIES	300	300	300	300	0	0.0%	
		EXPENSES	13,358	13,858	17,858	17,858	4,000	28.9%	
	TOTAL MEM. DAY & BANDS		13,358	13,858	17,858	17,858	4,000	28.9%	
*	TOTAL CULTURE AND RECREATION		305,154	348,476	386,817	386,817	38,341	11.0%	
	DEBT SERVICE								
	DEBT AND INTEREST								
	001-07-710-5910-0001-000	LTD - EXCLUDED - FIRE LADDER TRUCK	42,900	39,000	0	0	-39,000	-100.0%	
	001-07-710-5910-0002-000	LTD - EXCLUDED MEMORIAL HALL	105,000	105,000	0	0	-105,000	-100.0%	
	001-07-710-5910-0004-000	LTD - EXCLUDED- FIRE STAT/ELM/CAPPING	166,732	166,732	170,000	170,000	3,268	2.0%	
	001-07-710-5910-0006-000	LTD - EXCLUDED - WATER EXTENSION	10,000	5,000	0	0	-5,000	-100.0%	
		EXPENSES	324,632	315,732	170,000	170,000	-145,732	-46.2%	
	001-07-715-5910-0000-000	LTD - NON EXCLUDE - M.W.P.A.T. (TITLE 5)	27,538	27,538	27,538	27,538	0	0.0%	
	001-07-715-5910-0001-000	LTD - NON-EXCLUDE - FIRE LADDER TRUCK	67,100	61,000	0	0	-61,000	-100.0%	
	001-07-715-5910-0002-000	LTD - NON-EXCLUDE - WITCHS BROOK	8,268	8,268	0	0	-8,268	-100.0%	
		LTD -NON-EXCLUDE - LAND WEST FIRE STAT	0	0	7,000	7,000	7,000	100.0%	
		LTD - NON EXCLUDE -WEST FIRE BLDG	0	0	80,000	80,000	80,000	100.0%	
		LTD - NON-EXCLUDE- FIRE TANKER	0	0	25,000	25,000	25,000	100.0%	
		LTD - NON-EXCLUDE - MULTI CAPITAL	0	0	43,000	43,000	43,000	100.0%	
		EXPENSES	102,906	96,806	182,538	182,538	85,732	88.6%	
	001-07-750-5920-0001-000	LT INTEREST-EXC-FIRE LADDER TRUCK	1,733	585	0	0	-585	-100.0%	
	001-07-750-5920-0002-000	LT INTEREST -EXC- MEMORIAL HA	4,528	1,575	0	0	-1,575	-100.0%	
	001-07-750-5920-0004-000	LT INTEREST -EXC- FIRE STAT/ELM/CAPPING	53,585	45,566	32,043	32,043	-13,523	-29.7%	
	001-07-750-5920-0006-000	LT INTEREST -EXC- WATER EXTENSION	281	75	0	0	-75	-100.0%	
		EXPENSES	60,128	47,801	32,043	32,043	-15,758	-33.0%	

	001-07-755-5920-0001-000	LT INT-NON-EXCLD-FIRE LADDER TRUCK	2,711	915	0	0	-915	-100.0%	
	001-07-755-5920-0002-000	LT INTEREST -NON-EXCLD-WITCHS	3,585	2,854	0	0	-2,854	-100.0%	
		LT INTEREST -NON-EXCLD-WEST FIRE LAND	0	0	6,268	6,268	6,268	100.0%	
		LT INTEREST - NON-EXCLD-WEST FIRE BLDG	0	0	68,857	68,857	68,857	100.0%	
		LT INTEREST - NON-EXCLD- FIRE TANKER	0	0	19,372	19,372	19,372	100.0%	
		LT INTEREST - NON EXCLUD - MULTI CAPITAL	0	0	18,354	18,354	18,354	100.0%	
		EXPENSES	6,295	3,769	112,851	112,851	109,082	2894.2%	
							0		
	001-07-759-5925-0000-000	INT ON ST LOANS/ISSUANCE COSTS	20,000	20,000	10,000	10,000	-10,000	-50.0%	
		EXPENSES	20,000	20,000	10,000	10,000	-10,000	-50.0%	
		TOTAL DEBT AND INTEREST	513,961	484,108	507,432	507,432	23,324	4.8%	Debt detail less water and education debt
	* TOTAL DEBT SERVICE		513,961	484,108	507,432	507,432	23,324	4.8%	
		INSURANCES							
		COUNTY RETIRE ASSESSMENT							
	001-09-911-5750-0000-000	COUNTY RETIREMENT SYSTEM	690,007	764,434	812,598	812,598	48,164	6.3%	
		EXPENSES	690,007	764,434	812,598	812,598	48,164	6.3%	
		TOTAL COUNTY RET.	690,007	764,434	812,598	812,598	48,164	6.3%	
		UNEMPLOYMENT							
	001-09-913-5750-0000-000	UNEMPLOYMENT COMPENSATION	15,000	25,000	15,000	15,000	-10,000	-40.0%	
		EXPENSES	15,000	25,000	15,000	15,000	-10,000	-40.0%	
							0		
		TOTAL UNEMPLOYMENT	15,000	25,000	15,000	15,000	-10,000	-40.0%	
		HEALTH INSURANCE							
	001-09-914-5740-0000-000	HEALTH INSURANCE TOWN SHARE	1,123,463	933,540	831,501	831,501	-102,039	-10.9%	Subscriber audit and estimated 3 % premium decrease
		EXPENSES	1,123,463	933,540	831,501	831,501	-102,039	-10.9%	
		TOTAL HEALTH INSURANCE	1,123,463	933,540	831,501	831,501	-102,039	-10.9%	
		LIFE INSURANCE							
	001-09-915-5740-0000-000	LIFE INSURANCE TOWN SHARE	450	450	450	450	0	0.0%	
		EXPENSES	450	450	450	450	0	0.0%	
		TOTAL LIFE INSURANCE	450	450	450	450	0	0.0%	
		MEDICARE							
	001-09-916-5780-0000-000	MEDICARE TOWN SHARE	52,000	52,000	52,000	55,000	3,000	5.8%	
		EXPENSES	52,000	52,000	55,000	55,000	3,000	5.8%	
		TOTAL MEDICARE	52,000	52,000	55,000	55,000	3,000	5.8%	

	GENERAL INSURANCE								
	001-09-945-5740-0000-000	GENERAL PROP LIABILITY & VEHICLE INS.	227,000	237,215	246,647	246,647	9,432	4.0%	Projected 4% increase.
		EXPENSES	227,000	237,215	246,647	246,647	9,432	4.0%	
	TOTAL GENERAL INS.		227,000	237,215	246,647	246,647	9,432	4.0%	
*	TOTAL INSURANCES		2,107,920	2,012,639	1,961,196	1,961,196	-51,443	-2.6%	
*	GRAND TOTAL		19,972,052	21,185,208	22,341,411	22,317,465	1,132,257	5.3%	

FIVE (5) YEAR REVENUE AND EXPENDITURE SUMMARY					
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	FY2018	FY2019	FY2020	FY2021	FY2022
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Property Tax	17,268,442	18,166,285	18,493,549	19,034,031	19,579,014
State Aid	1,570,110	1,638,744	1,652,333	1,666,058	1,679,920
Local Receipts	1,804,668	1,807,168	1,822,068	1,837,117	1,852,316
Enterprise Funds	924,336	981,796	1,019,427	1,010,837	1,033,131
Other Available Funds	560,476	675,438	669,755	669,755	669,755
Total Revenues	22,128,031	23,269,431	23,657,132	24,217,798	24,814,136

EXPENDITURES

Education Services	12,036,331	12,927,970	13,121,535	13,489,308	13,893,587
Employee Benefits	1,775,424	1,714,549	1,835,263	1,934,150	2,029,249
Debt Service- GF Non-Exempt	125,650	305,389	314,641	298,483	293,539
Debt Service- GF Prop 2 1/2 Exempt	346,758	202,043	181,472	176,237	158,723
Misc Expenses	237,215	246,647	252,813	259,134	265,612
General Fund Expenditures	21,185,569	22,317,465	22,762,855	23,353,746	23,979,557
Water Enterprise Fund Expenditures	690,890	747,976	759,358	748,485	760,364

Overlay Reserves	100,000	115,000	128,721	132,995	137,401
State Assessments	87,388	88,990	90,640	92,332	94,066
Miscellaneous Expenditures	187,388	203,990	219,362	225,327	231,467

Total Expenditures	22,063,847	23,269,431	23,741,575	24,327,558	24,971,388
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Surplus / (Deficit)	64,185	(0)	(84,443)	(109,760)	(157,252)
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TOWN OF TOWNSEND FIVE YEAR REVENUE PROJECTION

REVENUE PROJECTIONS	FY18 Budgeted	FY19 Recommended	Projection %	FY20 Projected	FY21 Projected	FY22 Projected	Notes
PROPERTY TAX LEVY							
Prior Year Tax Levy Limit	15,554,981	16,074,514		16,610,301	17,162,831	17,732,606	
2.5% Increase	388,875	401,863	2.50%	415,258	429,071	443,315	
Prop 2 1/2 Override							
Certified New Growth	130,658	133,924	2.50%	137,273	140,704	144,222	
Levy Limit Total	16,074,514	16,610,301		17,162,831	17,732,606	18,320,143	
Non-School Debt Exclusions	346,758	192,547		181,472	176,237	158,723	See Debt Tab
NMRHSD Portion of Debt Exclusion	776,230	1,301,766		1,087,878	1,065,613	1,043,347	
NVTHSD Debt Exclusion	70,940	61,671		61,368	59,575	56,802	
Maximum Allowable Levy	17,268,442	18,166,285		18,493,549	19,034,031	19,579,014	
STATE AID CHERRY SHEET							
Unrestricted General Govt Aid	1,312,935	1,358,888	1.00%	1,372,477	1,386,202	1,400,064	House 1
Veteran's Benefits	44,688	30,700	0.00%	30,700	30,700	30,700	House 1
Exempts - Vets, Blind & Surviving Spouse	13,560	54,984	0.00%	54,984	54,984	54,984	House 1
State Owned Land	183,899	178,617	0.00%	178,617	178,617	178,617	House 1
TOTAL	1,570,110	1,638,744		1,652,333	1,666,058	1,679,920	House 1
ESTIMATED LOCAL RECEIPTS							
Motor Vehicle	1,200,000	1,215,000	1.00%	1,227,150	1,239,422	1,251,816	
Meals Tax	100,000	105,000	1.00%	106,050	107,111	108,182	
Licenses & Permits	185,000	170,000	1.00%	171,700	173,417	175,151	
Penalties & Interest on Taxes	140,000	140,000	0.00%	140,000	140,000	140,000	
Payments in Lieu of Taxes (PILOTs)	10,000	10,000	0.00%	10,000	10,000	10,000	
Fees	26,467	26,467	0.00%	26,467	26,467	26,467	
Rentals	33,632	33,632	0.00%	33,632	33,632	33,632	
Other Departmental Revenue	75,000	75,000	0.00%	75,000	75,000	75,000	
Fines & Forfeits	17,500	15,000	0.00%	15,000	15,000	15,000	
Investment Income	10,652	10,652	0.00%	10,652	10,652	10,652	
Misc-Recurring	6,417	6,417	0.00%	6,417	6,417	6,417	
TOTAL	1,804,668	1,807,168		1,822,068	1,837,117	1,852,316	
ENTERPRISE FUNDS							
Water Enterprise	924,336	981,796	Various	1,019,427	1,010,837	1,033,131	See Enterprise funds
TOTAL	924,336	981,796		1,019,427	1,010,837	1,033,131	

TOWN OF TOWNSEND FIVE YEAR REVENUE PROJECTION

REVENUE PROJECTIONS	FY18 Budgeted	FY19 Recommended	Projection %	FY20 Projected	FY21 Projected	FY22 Projected	Notes
OTHER AVAILABLE FUNDS							
Free Cash	0	0	0.00%	0	0	0	
Other-SRO Rev	80,000	0	0.00%	0	0	0	
Stabilization Fund		0	0.00%	0	0	0	
Wetlands Protection Fund	5,721	0	0.00%	0	0	0	
WTRR receipts reserved	2,900	2,900	0.00%	2,900	2,900	2,900	
Ambulance Receipts Reserved	300,000	450,000	0.00%	450,000	450,000	450,000	
Cemetery sale of lots rec'ts	5,000	0	0.00%	0	0	0	
Recreation Receipts Reserved	14,317	20,000		14,317	14,317	14,317	
PEGG Access Receipts Reserved	125,000	175,000	0.00%	175,000	175,000	175,000	
Septic Title 5 Loan	27,538	27,538	0.00%	27,538	27,538	27,538	
TOTAL	560,476	675,438		669,755	669,755	669,755	
TOTAL ESTIMATED REVENUES	22,128,031	23,269,431		23,657,132	24,217,798	24,814,136	

TOWN OF TOWNSEND FIVE YEAR EXPENDITURE PROJECTION

	FY2018 Voted	FY2019 Budgeted	Projection Percent	Projected	FY2021 Projected	FY2022 Projected	Notes
General Government	958,475	1,019,242	2.50%	1,044,723	1,070,841	1,097,612	
Public Safety	2,418,769	2,465,578	2.50%	2,527,217	2,590,398	2,655,158	
Public Works	387,444	416,750	2.50%	427,168	437,848	448,794	
Human Services	260,396	273,736	2.50%	280,580	287,594	294,784	
Culture & Recreation	268,359	295,043	2.50%	302,419	309,980	317,729	
Total Salaries	4,293,444	4,470,349		4,582,108	4,696,660	4,814,077	
MUNICIPAL SERVICES (NON-PERSONNEL)							
General Government	462,548	540,639	1.00%	546,046	551,506	557,021	
Public Safety	669,374	727,455	1.00%	734,729	742,076	749,497	
Solid Waste Services	669,284	669,284	1.00%	675,977	682,737	689,564	
Human Services	172,086	119,186	1.00%	120,378	121,582	122,798	
Culture & Recreation	89,274	91,774	1.00%	92,692	93,619	94,555	
Total Expenses	2,370,746	2,450,518		2,475,023	2,499,773	2,524,771	
TOTAL	6,664,190	6,920,867		7,057,131	7,196,434	7,338,848	
NMRSD Assessment	10,054,620	10,550,195	3.50%	10,919,452	11,301,633	11,697,190	FY19 Projected Assessment
NMRSD Debt	776,230	1,301,766		1,087,878	1,065,613	1,043,347	Actual
NMRSD Septic Debt	52,487	52,509		58,146	56,705	55,263	
Total NMRSD	10,883,337	11,904,470		12,065,476	12,423,951	12,795,800	
NVTHS Assessment	1,059,134	938,909	3.50%	971,771	1,005,783	1,040,985	Actual
NVTHS Debt	70,940	61,671		61,368	59,575	56,802	Actual
NVTHS BAN	22,920	22,920		22,920			
Total NVTHS	1,152,994	1,023,500		1,056,059	1,065,357	1,097,787	
TOTAL	12,036,331	12,927,970		13,121,535	13,489,308	13,893,587	
EMPLOYEE BENEFITS							
Retirement	764,434	812,598	4%-6.5%	865,417	900,034	936,035	See Benefits
Unemployment	25,000	15,000	0.00%	15,000	15,000	15,000	
Health Insurance	933,540	831,501		898,021	960,883	1,018,536	See Benefits
Admin Fees							
TOTAL	1,775,424	1,714,549		1,835,263	1,934,150	2,029,249	
DEBT SERVICE- GF Non-Exempt							
Gen Fund Non-Exempt Principle		190,528		202,184	191,401	190,192	See Debt
Gen Fund Non-Exempt Interest	3,844	114,357		92,457	87,082	83,347	See Debt
BAN Interest - Non-Exempt							
TOTAL	3,844	304,885	-	294,641	278,483	273,539	

TOWN OF TOWNSEND FIVE YEAR EXPENDITURE PROJECTION

	FY2018 Voted	FY2019 Budgeted	Projection Percent	Projected	FY2021 Projected	FY2022 Projected	Notes
DEBT SERVICE- GF Prop 2 1/2 exempt							
Debt Exclusion Principle	299,032	162,010		160,354	160,354	146,732	See Debt
Debt Exclusion Interest	47,726	30,537		21,118	15,883	11,991	See Debt
Sub-Station BAN Interest	20,000	10,000		20,000	20,000	20,000	See Debt
Authorized/Unissued- Prop 2 1/2 Exempt							
TOTAL	366,758	202,547		201,472	196,237	178,723	
WATER ENTERPRISE FUND							
Water Debt & Operating Expenses	690,890	747,976		759,358	748,485	760,364	See Enterprise Funds
STATE and COUNTY ASSESSMENTS							
Air Pollution	2,440	2,479	2.50%	2,541	2,604	2,670	House 1
MBTA	18,410	18,704	2.50%	19,172	19,651	20,142	House 1
Regional School Transportation	43,739	44,832	2.50%	45,953	47,102	48,279	House 1
RMV Non-Renewal Surcharge	8,480	7,420	0.00%	7,420	7,420	7,420	House 1
Cherry Sheet Offsets	14,320	15,555	0.00%	15,555	15,555	15,555	House 1
TOTAL	87,388	88,990		90,640	92,332	94,066	
MISCELLANEOUS EXPENSES							
Liability Insurance and Workers Compensation	237,215	246,647	2.50%	252,813	259,134	265,612	
TOTAL	237,215	246,647		252,813	259,134	265,612	
RESERVES/OTHER							
Allowance for Abatements (Overlay)	100,000	115,000	0.75%	128,721	132,995	137,401	0.75% of Net Annual Levy
TOTAL	100,000	115,000		128,721	132,995	137,401	
TOTAL EXPENDITURES	21,962,041	23,269,431		23,741,575	24,327,558	24,971,388	

New Property Tax Growth by Property Class- 5 Year Average then adjusted at 2.5% per year

FY	Residential	Open Space	Commercial	Industrial	Personal Property	TOTAL
2014	49,987	0	0	0	50,981	100,968
2015	84,936	0	6,323	0	16,783	108,042
2016	120,808	0	5,169	0	13,874	139,851
2017	118,701	0	1,016	0	40,385	160,102
2018	84,821	0	5,348	0	40,489	130,658
5 year average	75,880	0	2,825	92	32,055	127,924

TOWN OF TOWNSEND FIVE YEAR EMPLOYEE BENEFITS PROJECTION					
Personnel Benefits	FY2018 Projected	FY2019 Budgeted	FY2020 Projected	FY2021 Projected	FY2022 Projected
% growth			6.50%	4.00%	4.00%
Country Retirement	764,434	812,598	865,417	900,034	936,035
% growth	6.00%	-10.80%	8.00%	7.00%	6.00%
Health Insurance	933,540	831,501	898,021	960,883	1,018,536
% growth	2.5%	2.5%	2.5%	2.5%	2.5%
Medicare Matching	52,000	55,000	56,375	57,784	59,229
Life Insurance	450	450	450	450	450
Total Employee Benefits	1,775,424	1,714,549	1,835,263	1,934,150	2,029,249

County Retirement Inflated at 6.5% thru FY 2020 and 4% thereafter
Health Insurance Plan Design changes for FY 19

TOWN OF TOWNSEND DEBT SERVICE SUMMARY													
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
DEBT SERVICE	Budgeted	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Gen Fund Non-Exempt Principal	101,806	190,528	202,184	191,401	190,192	181,924	174,525	149,525	169,525	169,525	169,524	-	-
Gen Fund Non-Exempt Interest	3,844	114,357	92,457	87,082	83,347	79,678	70,970	62,250	54,000	46,000	41,600	-	-
Total Non-Exempt Debt Service	105,650	304,885	294,641	278,483	273,539	261,602	245,495	211,775	223,525	215,525	211,124		
Gen Fun Exempt Principal	299,032	162,010	160,354	160,354	146,732	90,000	90,000						
Gen Fund Exempt Interest	47,726	30,537	21,118	15,883	11,991	8,450	4,228						
Total Exempt Debt Service	346,758	192,547	181,472	176,237	158,723	98,450	94,228	-	-	-	-		
Water Enterprise Principle	86,680	88,431	90,217	92,040	93,900	95,796	97,732	99,706	101,720	60,974			
Water Enterprise Interest	17,277	15,526	13,740	11,917	10,058	8,161	6,225	4,251	2,237	610			
Water Short Term Interest. Iss. Costs		22,500											
Total Water Enterprise Debt Service	103,957	126,457	103,957	103,957	103,957	103,957	103,957	103,957	103,957	61,584			
Sewer Enterprise Principle													
Sewer Enterprise Interest													
Total Sewer Enterprise Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Short Term Interest. and Iss. Costs	20,000	10,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000		
Total Debt Service	576,365	633,889	600,070	578,677	556,219	484,008	463,680	335,732	347,482	297,109	231,124	-	-

NOTE: Water Debt in Enterprise Fund

School (Both NMRSD and NVTHS) debt is part of School Assessment. Portion of both school debt are excluded from tax levy limits

Portion of Memorial Hall/Land and Fire Truck are excluded

BAN Interest at 3%

FY19 General Fund Debt-	507,432
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Town of Townsend, Massachusetts
Actual/Authorized/Proposed Debt Service

	Purpose	Type of Payment	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
NON-EXEMPT PRINCIPAL														
12/15/2010	Cur Ref of 99 - Water (O)	Principal	5,000.00	-	-	-	-	-	-	-	-	-	-	15,000.00
6/15/2004	Landfill Closure 1 (OE)	Principal	8,268.00	7,990.00	9,646.00	9,646.00	8,268.00	-	-	-	-	-	-	52,086.00
8/1/2001	MWPAT T5-97-1171 (OE)	Principal	10,783.00	10,783.00	10,783.00	-	-	-	-	-	-	-	-	43,132.00
7/1/2004	MWPAT 97-1171-1 (OE)	Principal	7,230.00	7,230.00	7,230.00	7,230.00	7,399.00	7,399.00	-	-	-	-	-	50,948.00
12/18/2007	MWPAT T5-97-1171-2B (OE)	Principal	9,525.00	9,525.00	9,525.00	9,525.00	9,525.00	9,525.00	9,525.00	9,525.00	9,525.00	9,525.00	9,524.00	114,299.00
12/15/2010	New Money - Fire Truck (I)	Principal	42,700.00	-	-	-	-	-	-	-	-	-	-	88,450.00
12/15/2010	New Money - Fire Truck (IE)	Principal	18,300.00	-	-	-	-	-	-	-	-	-	-	39,650.00
11/30/2017	West Fire Station Land	Principal	-	7,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	79,000.00
11/30/2017	Fire Tanker	Principal	-	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	225,000.00
11/30/2017	Multi Purpose Capital	Principal	-	43,000.00	43,000.00	43,000.00	43,000.00	43,000.00	43,000.00	43,000.00	43,000.00	43,000.00	43,000.00	430,000.00
			-	-	-	-	-	-	-	-	-	-	-	-
Non-Exempt Principal			101,806.00	190,528.00	202,184.00	191,401.00	190,192.00	181,924.00	174,525.00	149,525.00	169,525.00	169,525.00	169,524.00	2,003,565.00
NON-EXEMPT INTEREST														
12/15/2010	Cur Ref of 99 - Water (O)	Interest	75.00	-	-	-	-	-	-	-	-	-	-	356.25
6/15/2004	Landfill Closure 1 (OE)	Interest	2,854.02	1,506.01	2,156.78	1,731.68	1,296.94	927.68	469.50	-	-	-	-	14,527.13
12/15/2010	Cur Ref of 99 - Land Acq (I)	Interest	-	-	-	-	-	-	-	-	-	-	-	431.25
12/15/2010	New Money - Fire Truck (IE)	Interest	915.00	-	-	-	-	-	-	-	-	-	-	3,414.10
11/30/2017	West Fire Station bldg	Interest	-	68,856.89	55,680.00	53,010.00	51,230.00	49,450.00	45,000.00	40,550.00	36,100.00	31,900.00	29,590.00	461,366.89
11/30/2017	West Fire Station Land	Interest	-	6,268.22	5,080.00	4,840.00	4,680.00	4,520.00	4,120.00	3,720.00	3,320.00	2,920.00	2,700.00	42,168.22
11/30/2017	Fire Tanker	Interest	-	19,371.85	15,565.00	14,815.00	14,315.00	13,815.00	12,565.00	11,315.00	10,065.00	8,815.00	8,127.50	128,769.35
11/30/2017	Multi Purpose Capital	Interest	-	18,354.43	13,975.00	12,685.00	11,825.00	10,965.00	8,815.00	6,665.00	4,515.00	2,365.00	1,182.50	91,346.93
			-	-	-	-	-	-	-	-	-	-	-	-
Non-Exempt Interest			3,844.02	114,357.40	92,456.78	87,081.68	83,346.94	79,677.68	70,969.50	62,250.00	54,000.00	46,000.00	41,600.00	742,380.12
EXEMPT PRINCIPAL														
6/15/2004	Land Acquisition 2 (IE)	Principal	10,000.00	5,000.00	-	-	-	-	-	-	-	-	-	25,000.00
6/15/2004	Landfill Closure 1 (OE)	Principal	56,732.00	57,010.00	55,354.00	55,354.00	51,732.00	60,000.00	60,000.00	-	-	-	-	452,914.00
6/15/2004	Landfill Closure 2 (OE)	Principal	30,000.00	30,000.00	35,000.00	35,000.00	30,000.00	30,000.00	30,000.00	-	-	-	-	250,000.00
12/15/2010	New Money - Fire Truck (IE)	Principal	-	-	-	-	-	-	-	-	-	-	-	13,650.00
12/15/2010	New Money - Fire Truck (I)	Principal	27,300.00	-	-	-	-	-	-	-	-	-	-	54,186.52
12/15/2010	Cur Ref of 99 - Memorial Hall (IE)	Principal	105,000.00	-	-	-	-	-	-	-	-	-	-	210,000.00
Exempt Principal			299,032.00	162,010.00	160,354.00	160,354.00	146,732.00	90,000.00	90,000.00	-	-	-	-	1,430,750.52
EXEMPT INTEREST														
8/1/2001	MWPAT T5-97-1171 (OE)	Interest	1,523.15	903.10	296.54	-	-	-	-	-	-	-	-	4,865.99
		Subsidy	(1,523.15)	(903.10)	(296.54)	-	-	-	-	-	-	-	-	(4,865.99)
		<i>Net Interest (Net of Subsidy)</i>	-	-	-	-	-	-	-	-	-	-	-	-
6/15/2004	Public Building (IE)	Interest	10,092.50	5,671.81	3,050.00	1,700.00	800.00	-	-	-	-	-	-	33,656.81
	Wate Extension		-	-	-	-	-	-	-	-	-	-	-	281.25
6/15/2004	Land Acquisition 1 (IE)	Interest	5,737.50	3,215.97	1,750.00	1,000.00	500.00	-	-	-	-	-	-	12,203.47
6/15/2004	Land Acquisition 2 (IE)	Interest	675.00	233.89	-	-	-	-	-	-	-	-	-	2,083.89
6/15/2004	Landfill Closure 1 (OE)	Interest	19,490.23	13,755.24	8,293.22	6,768.32	5,903.06	5,072.32	2,530.50	-	-	-	-	82,668.37
6/15/2004	Landfill Closure 2 (OE)	Interest	10,725.00	7,659.86	8,025.00	6,415.00	4,787.50	3,377.50	1,697.50	-	-	-	-	54,912.36
	MWPAT 97-1171-1 (OE)	Interest	2,005.00	1,643.00	1,282.00	921.00	555.00	185.00	-	-	-	-	-	8,958.00
		Subsidy	(2,005.00)	(1,643.00)	(1,282.00)	(921.00)	(555.00)	(185.00)	-	-	-	-	-	(8,958.00)
		<i>Net Interest (Net of Subsidy)</i>	-	-	-	-	-	-	-	-	-	-	-	-
	MWPAT T5-97-1171-2B (OE)	Interest	-	-	-	-	-	-	-	-	-	-	-	-
12/15/2010	New Money - Fire Truck (IE)	Interest	555.75	-	-	-	-	-	-	-	-	-	-	2,288.82
	Cur Ref of 99 - Memorial Hall (IE)	Interest	450.00	-	-	-	-	-	-	-	-	-	-	4,978.13

Exempt Interest			47,725.98	30,536.77	21,118.22	15,883.32	11,990.56	8,449.82	4,228.00	-	-	-	-	193,073.10
														8,739,537.47
WATER ENTERPRISE PRINCIPLE														
11/16/2005	MWPAT DW-04-16 (O)	<i>Principal</i>	35,751.00	36,473.00	37,210.00	37,962.00	38,729.00	39,511.00	40,309.00	41,123.00	41,954.00	-	-	
12/9/2008	MWPAT DW-04-16A (O)	<i>Principal</i>	50,929.26	51,958.01	53,007.31	54,078.14	55,170.51	56,285.39	57,422.79	58,582.70	59,766.10	60,973.97	-	
Total Water Principle			86,680.26	88,431.01	90,217.31	92,040.14	93,899.51	95,796.39	97,731.79	99,705.70	101,720.10	60,973.97	-	
WATER ENTERPRISE INTEREST														
11/16/2005	MWPAT DW-04-16 (O)	<i>Interest</i>	6,622.93	5,900.69	5,163.86	4,412.14	3,645.23	2,862.83	2,064.63	1,250.31	419.54	-	-	
12/9/2008	MWPAT DW-04-16A (O)	<i>Interest</i>	10,654.19	9,625.32	8,575.67	7,504.81	6,412.32	5,297.77	4,160.69	3,000.63	1,817.14	609.74	-	
Total Water Interest			17,277.12	15,526.01	13,739.53	11,916.95	10,057.55	8,160.60	6,225.32	4,250.94	2,236.68	609.74	-	
			103,957.38											
														-
			2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
DEBT SUMMARY	Total Actual Principal		487,518.26	440,969.01	452,755.31	443,795.14	430,823.51	367,720.39	362,256.79	249,230.70	271,245.10	230,498.97	169,524.00	4,426,475.77
	Total Actual Interest		68,847.12	160,420.18	127,314.53	114,881.95	105,395.05	96,288.10	81,422.82	66,500.94	56,236.68	46,609.74	41,600.00	1,044,447.21
	Total Actual Debt Service		556,365.38	601,389.19	580,069.84	558,677.09	536,218.56	464,008.49	443,679.61	315,731.64	327,481.78	277,108.71	211,124.00	5,470,922.98
	Self-Supporting Principal		86,680.26	88,431.01	90,217.31	92,040.14	93,899.51	95,796.39	97,731.79	99,705.70	101,720.10	60,973.97	-	-
	Self-Supporting Interest		17,277.12	15,526.01	13,739.53	11,916.95	10,057.55	8,160.60	6,225.32	4,250.94	2,236.68	609.74	-	-
	Total Gen Fun Outst. Principal		400,838.00	352,538.00	362,538.00	351,755.00	336,924.00	271,924.00	264,525.00	149,525.00	169,525.00	169,525.00	169,524.00	4,426,475.77
	Total Gen Fund Outst. Interest		51,570.00	144,894.17	113,575.00	102,965.00	95,337.50	88,127.50	75,197.50	62,250.00	54,000.00	46,000.00	41,600.00	935,453.21
	Total Outstanding Long-Term Debt Service		452,408.00	497,432.17	476,113.00	454,720.00	432,261.50	360,051.50	339,722.50	211,775.00	223,525.00	215,525.00	211,124.00	5,361,928.98
	MSBA Grant Payments		-	-	-	-	-	-	-	-	-	-	-	-
	Net Outst. Long-Term Debt Service		452,408.00	497,432.17	476,113.00	454,720.00	432,261.50	360,051.50	339,722.50	211,775.00	223,525.00	215,525.00	211,124.00	3,934,594.21
	Exempt Principal		299,032.00	162,010.00	160,354.00	160,354.00	146,732.00	90,000.00	90,000.00	-	-	-	-	1,430,750.52
	Exempt Interest		47,725.98	30,536.77	21,118.22	15,883.32	11,990.56	8,449.82	4,228.00	-	-	-	-	193,073.10
	Actual Exempt Debt Service		346,757.98	192,546.77	181,472.22	176,237.32	158,722.56	98,449.82	94,228.00	-	-	-	-	1,623,823.62
	Actual Non-Exempt Gen Fund Debt Service		105,650.02	304,885.40	294,640.78	278,482.68	273,538.94	261,601.68	245,494.50	211,775.00	223,525.00	215,525.00	211,124.00	3,847,099.37

WATER ENTERPRISE BUDGET- Account Name	FY16	FY17	FY17 REVISED	FY18 BUDGETED	FY19 REQUEST	FY19 TA RECOMMENDED	\$ VARIANCE	% VARIANCE	NOTES
WATER - SALARY - SUPERINTENDENT (U)	\$ 73,900.00	\$ 80,305.00	\$ 80,524.06	\$ 82,203.00	\$ 84,502.00	\$ 78,295.20	\$ (3,907.80)	-5%	Per Union Contract
WATER-WAGES-OPER STAFF (U)	\$ 148,713.00	\$ 152,463.00	\$ 151,839.36	\$ 156,276.00	\$ 159,402.00	\$ 159,402.00	\$ 3,126.00	2%	Per Union Contract
WATER - WAGES-SUPPORT STAFF (U)	\$ 39,259.00	\$ 53,355.00	\$ 53,355.00	\$ 58,150.00	\$ 61,912.00	\$ 61,912.00	\$ 3,762.00	6%	Per Union Contract
WATER - ADDITIONAL GROSS - OVERTIME	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00	\$ -	0%	
WATER - ADDITIONAL GROSS - REG & SPEC ON-CALL	\$ 13,874.00	\$ 10,725.00	\$ 10,725.00	\$ 9,600.00	\$ 14,400.00	\$ 14,400.00	\$ 4,800.00	50%	
WATER - OTHER - STIPEND - LONGEVITY	\$ 3,300.00	\$ 3,900.00	\$ 3,900.00	\$ 4,100.00	\$ 4,100.00	\$ 4,100.00	\$ -	0%	
WATER - OTHER - STIPENDS - BOARD OF COMM	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ -	0%	
WATER OTHER-STIPENDS, LICENSES, CERTIFICATIONS				\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
WATER-OTHER-SNOW STORM STIPEND				\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%	
WATER - OTHER - AUTO ALLOWANCE				\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0%	Per Union Contract
WATER - OTHER - RETIREMENT BENEFIT	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ (2,000.00)	-100%	Unallowable Expense
WATER - OTHER - CLOTHING ALLOWANCE	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ 2,000.00	\$ 600.00	\$ 600.00	\$ (1,400.00)	-70%	
PERSONNEL	\$ 295,349.00	\$ 317,051.00	\$ 316,646.42	\$ 338,532.00	\$ 351,119.00	\$ 342,912.20	\$ 4,380.20	11%	
WATER - ENERGY	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ -	0%	
WATER - REPAIR & MAINT BUILDING	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
WATER - REPAIR & MAINT EQUIPMENT	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%	
WATER - REPAIR & MAINTAIN - SCADA SYSTEM	\$ 1.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%	
WATER - RENTALS	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
WATER - PROFESSIONAL SERVICES	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00	\$ 10,000.00	50%	
WATER- PROFESSIONAL LEGAL SERVICES	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 12,000.00	\$ -	\$ (10,000.00)		Unallowable Expense
WATER - COMMUNICATION	\$ 17,600.00	\$ 17,600.00	\$ 17,600.00	\$ 17,600.00	\$ 17,600.00	\$ 17,600.00	\$ -	0%	
WATER - OTHER SERVICES	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00	\$ -	0%	
WATER - OFFICE SUPPLIES	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
WATER - BUILDING SUPPLIES	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%	
WATER - EQUIPMENT MAINT SUPPLIES	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%	
WATER - GROUNDSKEEPING SUPPLIES	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0%	
WATER - VEHICULAR SUPPLIES	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	0%	
WATER - PUBLIC WORKS SUPPLIES	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ -	0%	
WATER - PUBLIC WORKS SUPPLIES - CHEMICALS	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ -	0%	
WATER - OTHER SUPPLIES	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
WATER-CLOTHING ALLOWANCE	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
WATER - TRAVEL/MILEAGE-IN STATE	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ -	0%	
WATER - ASSESSMENT D.E.P.	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
WATER - NEW EQUIPMENT	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%	
WATER - LT DEBT SERVICE - MW PAT - EAST SIDE PHASE I	\$ 34,349.00	\$ 35,043.00	\$ 35,043.00	\$ 35,751.00	\$ 36,473.00	\$ 35,043.00	\$ (708.00)	4%	
WATER - LT DEBT SERVICE - MW PAT EAST SIDE PHASE II	\$ 48,933.00	\$ 51,001.00		\$ 50,929.26	\$ 51,958.01	\$ 51,001.00	\$ 71.74	#DIV/0!	
WATER - LT INTEREST - MW PAT - EAST SIDE PHASE I	\$ 8,562.00	\$ 7,331.00	\$ 7,331.00	\$ 6,622.93	\$ 5,900.69	\$ 7,331.00	\$ 708.07	-20%	
WATER - LT INTEREST - MW PAT - EAST SIDE PHASE II	\$ 13,536.00	\$ 13,915.00	\$ 13,915.00	\$ 10,654.19	\$ 9,625.32	\$ 13,915.00	\$ 3,260.81	-31%	
WATER- WATER MAIN REPLACEMENT SHORT TERM FUNDING					\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	100%	
EXPENSES	\$ 338,781.00	\$ 355,690.00	\$ 304,689.00	\$ 362,357.38	\$ 396,857.02	\$ 388,190.00	\$ 25,832.62	30%	
TOTAL WATER ENTERPRISE BUDGET	\$ 634,130.00	\$ 672,741.00	\$ 621,335.42	\$ 700,889.38	\$ 747,976.02	\$ 731,102.20	\$ 30,212.82	20.4%	

TOWN OF TOWNSEND FIVE YEAR WATER ENTERPRISE FUND REVENUE AND EXPENDITURE

Water Enterprise Fund	FY2017 Final Recap	FY2018 Budgeted	FY2019 Recommended	Projection Percent	FY2020 Projected	Projected	FY2022 Projected
WATER REVENUE	\$ 971,813.45	\$ 924,335.96	\$ 981,796.32		\$ 1,019,426.69	\$ 1,010,836.95	\$ 1,033,130.99
WATER EXPENDITURES							
Personnel	\$ 317,052.00	\$ 338,532.00	\$ 351,119.00	2.50%	\$ 359,896.98	\$ 368,894.40	\$ 378,116.76
Contractual	\$ 152,200.00	\$ 157,200.00	\$ 174,200.00	1.00%	\$ 175,942.00	\$ 177,701.42	\$ 179,478.43
Supplies	\$ 75,500.00	\$ 75,500.00	\$ 80,500.00	1.00%	\$ 81,305.00	\$ 82,118.05	\$ 82,939.23
Other	\$ 5,700.00	\$ 5,700.00	\$ 5,700.00	1.00%	\$ 5,757.00	\$ 5,814.57	\$ 5,872.72
Raise & Appropriate Articles	\$ 115,000.00	\$ -					
Capital	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Debt	\$ 107,290.00	\$ 103,957.63	\$ 126,457.02		\$ 126,457.02	\$ 103,956.84	\$ 103,957.09
Transfer to Town (benefits & overhead)	\$ 189,071.45	\$ 233,446.33	\$ 233,820.30		\$ 260,068.69	\$ 262,351.67	\$ 272,766.76
TOTAL	\$ 971,813.45	\$ 924,335.96	\$ 981,796.32		\$ 1,019,426.69	\$ 1,010,836.95	\$ 1,033,130.99

WATER ENTERPRISE ADMIN COSTS							
Amount for Finance and IT Offices Support	7%	\$ 45,703.61	\$ 48,946.96		\$ 50,415.37	\$ 51,927.83	\$ 53,485.66
(Acct, Assess, Treas-Coll, MIS)							
WATER DEPARTMENT BENES AND INS							
Medicare Town Share	\$ 4,597.25	\$ 4,908.71	\$ 4,001.38		\$ 5,218.51	\$ 5,348.97	\$ 5,482.69
County Retirement	\$ 53,167.11	\$ 57,155.00	\$ 59,118.36		\$ 59,118.36	\$ 59,118.36	\$ 59,118.36
Insurances							
Workers Compensation	\$ 4,127.43	\$ 4,127.43					
General Liability Insurance	\$ 4,520.88	\$ 4,520.88					
Prof Liab/Public officials/crime Ins	\$ 2,211.34	\$ 2,211.34					
Property & Machinery Insurance	\$ 11,532.96	\$ 11,532.96					
Excess Liability Insurance	\$ 1,268.40	\$ 1,268.40					
Auto Liability Insurance	\$ 1,624.98	\$ 1,624.98					
Insurances			\$ 26,423.86		\$ 26,423.86	\$ 18,949.00	\$ 18,949.00
Debt Serv Landfill Trans WBWC	\$ 12,369.02	\$ 12,369.02	\$ 10,661.00		\$ 10,661.00	\$ 10,661.00	\$ 10,661.00
Health Insurance (4 employees)	\$ 93,628.00	\$ 88,000.00	\$ 84,636.00		\$ 108,198.86	\$ 116,313.77	\$ 125,037.30
TOTAL NET DUE TO TOWN	\$ 189,071.45	\$ 233,446.33	\$ 233,820.30		\$ 260,068.69	\$ 262,351.67	\$ 272,766.76

Share of Town Costs As a % of Budget	7.3%
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FY2019 Local Aid Estimates-Townsend

	FY2018 Cherry Sheet Estimate	FY2019 Governor's Budget Proposal	FY2019 House Budget Proposal	FY2019 Senate Budget Proposal	FY2019 Conference Committee
General Government:					
Local Sh of Racing Taxes	0	0			
Regional Public Libraries	0	0			
Urban Revitalization	0	0			
Veterans Benefits	47,503	30,700			
State Owned Land	184,101	178,617			
Exemp: VBS and Elderly	13,560	54,984			
Offset Receipts:					
Public Libraries	15,028	15,555			
Sub-Total, All General Government	1,573,127	1,638,744			
Total Estimated Receipts	1,573,127	1,638,744			

FY2019 Local Aid Assessments-Townsend

	FY2018 Cherry Sheet Estimate	FY2019 Governor's Budget Proposal	FY2019 House Budget Proposal	FY2019 Senate Budget Proposal	FY2019 Conference Committee
Air Pollution Districts	2,410	2,479			
RMV Non-Renewal Surcharge	7,420	7,420			
Sub-Total, State Assessments:	9,830	9,899			
Transportation Authorities:					
MBTA	18,249	18,704			
Regional Transit	43,739	44,832			
Sub-Total, Transp Authorities:	61,988	63,536			
Total Estimated Charges:	71,818	73,435			