

Town of Winchester

Finance Committee Report

2019 Spring Town Meeting



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Finance Committee FY20 Budget Letter

Dear Town Meeting Members,

The enclosed budget book contains the Finance Committee's budget recommendations for Fiscal Year 2020 (FY20), commencing on July 1, 2019 and ending on June 30, 2020. In general, our recommendations follow the Town Manager's FY20 budget that was submitted to the Finance Committee in February. The Town Manager's budget reflects the needs and priorities which were key drivers of the operating override that the Town's voters passed as part of the Spring Town elections on March 26, 2019. Note that this budget reflects information as of April 25, 2019 unless otherwise indicated and that details of the changes between the Finance Committee budget and that of the Town Manager are noted below.

Budget Highlights

At Spring and Fall Town Meetings in recent years, the Finance Committee highlighted a variety of trends and factors that were concerning from a budgeting standpoint and directly related to the financial health of the Town, including the continued use of deficit budgets balanced with Free Cash and a variety of one-time sources, the decline in Operating Reserves, and a related concern about maintaining the Town's AAA bond rating in order to support the lowest possible borrowing cost for the Town's large, mostly capital-related, project needs. These concerns led to the conclusion that to maintain (or grow) services, the Town would need an operating override and/or spending cuts. This opinion was shared by many in Winchester and as a result, beginning in the Summer of 2018, a process was begun by the Select Board, with input from a variety of boards including the Finance Committee to explore an operating override. This culminated in the Town's passing of the first such override in 10 years, with 2845 "yes" votes to 1899 "no" votes on the question at the 2019 Spring Town election.

During much of the planning and communication leading up to the vote, the need for a \$12 million override was discussed, with \$10 million going toward the operating budget and \$2 million to Capital. Immediately prior to the date by which the Town Manager was required, by state law, to provide the budget (February 15th), the Select Board put forth a lower number of \$10 million, with \$8 million for the operating portion of the budget and \$2 million still for Capital. As a result, the Town Manager, departments, School Committee and other boards immediately went to work to trim back new service needs while trying to stay as true as possible to the spirit and priorities associated with the override. Most of these override service improvement priorities survived, are funded, and are called out explicitly in the budget details below.

Regarding the duration for which the override would last, again, much of the planning and communication leading to the vote focused on supporting sustainable budgets for 3 to 5 years, dependent on the override amount being \$12 million for the services that were planned and communicated. That said, when the amount put forth was reduced to \$10 million without explicit cuts in new services, the likely lifespan of the override was reduced to that of 2 to 3 years. Finance Committee's projections for the likely duration of the override, with the proposed

FY20 budget now as an input and with related spend assumptions are called out explicitly in the 3-year Plan section of the budget.

In summary, the passage of the operating override is an important step toward improving the financial health of Winchester and temporarily alleviates the concerning trends highlighted over the years by the Finance Committee and others. For example, Free Cash is greatly reduced as a tool to fund and balance the FY20 budget (\$367,630 is budgeted) and one-time funding sources are either not being used (e.g. Overlay Funds) or are being used more appropriately for one-time expenses (e.g. as of Spring Town Meeting, Winning Farm proceeds are expected to be earmarked for Affordable House Trust deposit and emergency Lake Street Bridge replacement funding). However, budgetary concerns still remain, including completion of the funding of the Contributory Retirement liability and the chronically under-funded Other Post Employment Benefits liability (“OPEB” funding in FY20 is recommended at \$350,000), signing of labor contracts that fit within a Proposition 2 ½ plus New Growth revenue framework, etc. More broadly, while Finance Committee made it a point to largely avoid the policy-related discussion associated with specific service needs for the override, the Committee does feel strongly about balancing spending for those needs with the desire to maximize the duration by which the override lasts, and will be a strong voice in coming years to ensure this balance.

Revenues:

In total, estimated revenues and other funding sources are expected to increase by 5.15% from the voted FY19 budget’s revenue estimate (+4.54% from revised FY19 revenue projections), to a total of \$128,264,000, in large part because of the input of override related increased property tax revenue.

- Override property tax revenue usage for FY20 to be at exactly the communicated \$6.7M, inclusive of \$4.7M for operating expenses and \$2M for capital. (Note: As indicated in communications prior to the override vote, the Town Manager and Finance Committee do not recommend fully utilizing the \$8 million operating override funds available. Rather, the increased spend will be spread over at least two years, FY20 and FY21.)
- Recurring revenue, which includes increases in property tax revenue, new growth revenue, state aid and local receipts revenue, is expected to increase by 9.84%. Growth of 3% would have been realized without the override.
- Revenue based on debt service payments for the Proposition 2 ½ excluded projects including the High School, the Aberjona River Culvert, and the Skillings Field environmental remediation, Vinson Owen, McCall improvements and others is expected to *decrease* by 3.6% as a reflection of the slow decline in debt service for the current project set.
- Local receipts are forecasted to *decrease* from a budget of \$8,817,000 in FY19 to a revised projection of \$8,526,000 for FY19, prior to the one-time addition of \$1,000,000 from the Winning Farm development. For FY20, Local Receipts are forecasted at \$8,670,000, representing 1.7% increase over the revised FY19 projection, excluding Winning Farm.

Expenses:

In total, expenses are expected to increase by 5.15% compared to the FY19 budget, for a total of \$128,264,000 with key growth areas being service improvements associated with the override.

As such, multiple departments will see greater than average budget increases and additional headcount in FY20. That said, reductions in the budget allow us to stay at the self-imposed ceiling of spending of the maximum allowable tax levy following the operating override--i.e. spending only \$6.7 million of the \$10 million raised via the override. These reductions and other changes that the Finance Committee made relative to the budget submitted by the Town Manager are highlighted in Table 1, below. The following detail summarizes key budget categories and the changes from FY19:

General Government:

- General Government as a budget category rises 2.83% in FY20 from FY19 with the largest percentage change budget only being partially driven by override-related changes.
- The Engineering Department sees a \$25,000 increase in budget to better deal with the increased traffic and general engineering professional services needs seen over recent years and expected to continue. This was explicitly communicated as an addition associated with the override and boosts the Engineering budget to a 5.96% YoY increase over FY19.
- The Planning Department sees a \$30,000 increase in expenses to add a contract resource performing some of what an Assistant Planner would do as a way to gauge if this role will truly benefit the Town, before committing to a permanent resource. This was explicitly communicated as an addition associated with the override and contributes to a 20.87% YoY increase over FY19.
- Because the Town continues to see rising outside counsel needs, largely for litigation, which is not included in the current counsel's (Anderson & Kreiger LLP) monthly retainer, the Town Manager increased the Legal budget by \$25,000 from FY19. This follows a similar \$25,000 increase from FY18 to FY19. In addition, Legal has required multiple Reserve Fund Transfers during FY19 totaling \$134,414, with an additional \$100,000 requested at Spring Town Meeting, anticipated to be needed through the remainder of FY19.

Health & Social / Culture:

- The Historical Commission expenses have been increased for FY20 by \$4,500 to match outside funds and support the master survey work in FY20. This contributes to a 37.5% YoY increase over FY19 and a total budget of \$16,500.
- The Council on Aging sees staff changes including the addition of 2 part time drivers and a Transportation Coordinator (planned by a partial offset of a different reduced clerical role within the department) to support the anticipated transportation van, already partially funded at Fall Town Meeting. These increases were requested regardless of the override as a key Town priority following the recently completed needs assessment and combined, contribute to a 19.24% YoY increase over FY19.

Public Safety:

- The Police Department will increase 8.55% YoY from FY19 due to the override-related addition of 1 Detective, 1 additional Patrol Officer, 3 additional Crossing Guards and 1.5 additional Dispatchers (1 FTE and 1 part time). The Patrol Officer will serve as a second School Resource Officer and the additional crossing guards will provide additional coverage at McCall/Lincoln needed post the change in school start times and to prevent police patrol officers from being pulled from duty to cover the crossings. The additional

dispatchers allow almost complete 24/7 coverage by more than 1 dispatcher, highlighted as a need by both the Police and Fire Departments for multiple years.

- The Fire Department will increase only 0.43% YoY from FY19 despite the addition of 2 more firefighters because of grant funding supporting 75% of their total cost in FY20 (ending in FY22). As an explicit priority of the override, the true cost of these resources will be realized as an expense when the grant phases out over 3 years. These 2 new firefighters, in addition to the 2 added in FY18, allow for a full complement of 4 firefighters per shift.

Education:

- The Education budget will grow to \$54,231,249, or 7.87% YoY over FY19. This is \$70,752K less than the Town Manager put forth and \$225,996 less than what the School Committee had requested in the event of an override. In total, Education is \$296,748 lower than the original 8.46% increase requested and communicated during the lead up to the override vote. The final number is enough to cover the contractual salary adjustments, mandatory special education personnel increase and special education tuition/transportation increases, enrollment-related increases and various program improvements put forth by the School Committee and Superintendent. Key funded program improvements include an elementary math coach, kindergarten aides moving from half to three quarter time, part time drama teachers at Winchester High School and McCall, an elementary adjustment counselor, a school's technology director, and an increase of net 3 world language teachers to expand world languages into 6th grade and add a non-Western language to the curriculum. With a number of recurring asks from the Town's largest budget, Education, now funded in FY20, the Finance Committee will continue to scrutinize future year requests to ensure this override lasts.

Undistributed:

- The Undistributed budget includes the Town-wide Energy budget, Personnel Benefits including Contributory Retirement, Workers' Compensation, Health Insurance and Other Post-Employment Benefits (OPEB) and various Miscellaneous budget line items such as General Insurance. As a budget category, total Undistributed is set to rise 2.26% with the change in specific line items immediately below.

Undistributed > Personnel Benefits:

- Health Insurance costs will increase 4.05% YoY over FY19, which is modest considering the 11.5% increase in FY19 over FY18, the expected personnel growth due to the override and the guidance from our Town health insurance consultant (expect typically 7-10% increases per year). It will likely increase more significantly in future years, and Finance Committee will model higher percentage increases moving forward when planning.
- Contributory Retirement costs increase 6.58% YoY from FY19 per recommendations from the last bi-annual actuarial study dated 1/1/17. (Note: Another actuarial study is in process; however, it will not be available until after Spring Town Meeting.) It should be noted that a Pension COLA increase has been recommended by the Retirement Board which will have up to a 10% impact on the total liability amount. This is to be voted by Town Meeting at the 2019 Spring Town Meeting.

- The Other Post-Employment Benefits (OPEB) liability continues to be under-funded. The Town Manager recommended, and Finance Committee approved, \$350,000 for FY20, an increase over FY19 but still well below what is needed. Finance Committee will make the recommendation to the Select Board within FY20 to more aggressively fund the OPEB liability moving forward. The plan would be to keep funding OPEB at recent levels until the separate, Pension (Contributory Retirement) liability is fully funded, expected in FY29. At that point, Finance Committee would like all or a high percentage of the Pension funding to shift to funding OPEB.
- Worker's Compensation expenses are budgeted for a 40% increase YoY, an incremental \$120,000 from FY19 to a total of \$420,000 in FY20. This is due to increased claim expectations.

Capital:

Capital spending receives a total of \$2 million from the override; however, this is \$1.2+ million incremental to FY19. As part of the override planning process, it was determined that the historical allocation of retired debt (~\$800K per year from the operating budget) would be discontinued to provide dedicated funds to Capital through the override that would not be impacted by future operating expense constraints. While still constrained by debt service, this will allow Capital to fund additional projects in FY20 and going forward as the Town works to chip away at requested and necessary projects.

Budget Specifics

Below we provide more specific information about the FY20 budget. It is important to note that the Finance Committee did not reduce any individual budget without careful consideration. We heavily weighed the responsibility owed to the taxpayers to adhere to responsible, sustainable growth while still meeting the needs of each department, including satisfying mandates, standards and required services of the Town from which all citizens benefit. We also paid particular attention to the service and personnel additions that were highlighted as being associated with the voted operating override, ensuring that those remained intact for FY20. Thus, we believe that the department budgets reduced from the Town Manager's request will still be able to fully function and continue to provide uninterrupted or increased levels of services, where promised, to the community.

Respectfully submitted by The Finance Committee:

Aaron Kutyllo, Chairperson	Nicole Soto, Vice Chair
Samantha Allison	Matthew Marotta
Arun Balasubramaniam	Ryan MacKay
Megan Blackwell	Roger Michelson
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Steve Curran	Alison Swallow
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Ruthie Gagne	

Acknowledgments

The Finance Committee extends our sincerest thanks to the elected and appointed officials, town employees and concerned citizens who provided their time, input and expertise to us over the past year. Our budget is shaped by the inputs, analyses, concerns and feedback we received from everyone who took the time to contact us or to attend a meeting. We also want to acknowledge the many hours of assistance we received from the Town Manager's office, especially Town Manager Lisa Wong, Assistant Town Manager Mark Twogood, and Jennifer Cafarella. We are also especially grateful for the cooperation of the Town Comptroller, Stacie Ward, who always runs numerous reports for us and has been particularly responsive and helpful during this budget season and throughout this year. We would also like to thank the Town Moderator Peter Haley, the Select Board, the School Committee, Superintendent Judith Evans, Schools Director of Finance & Operations, Ellen Whittemore, the Capital Planning Committee and other boards, committees and department heads with whom we interact. While each head of the various committees, departments, boards or other Town organizations advocates for funding for their specific needs, we appreciate their recognition of the difficult and inevitable trade-offs that we deal with in every budget year.

FY20 BUDGET:

Changes to the Town Manager’s Budget

Table 1 below shows the changes that the Finance Committee made versus the initial Town Manager’s Budget that we received in February. The list of any total individual changes is shown below, with a more detailed summary provided in Appendix 1.

Table 1: Changes from the Initial Town Manager FY20 Expense Budget

Description	Change	Comment
MUNICIPAL:		
General Government:		
Comptroller	+\$3,485	Addition of missed, but approved, performance increase to salary for Town Comptroller
Public Safety:		
Fire Department	(\$107,615)	Correction in budget related to application of SAFER federal grant funding of 75% of 2 new fire fighters’ salaries and benefits; i.e., only 25% of each is to be expensed per grant guidelines. SAFER GRANT
Municipal Difference Total	(\$104,130)	
EDUCATION:		
Schools	(\$70,752)	No backfill of two reading specialist positions; reduction of elementary classroom FTE not currently required and special education FTE, both based on enrollment projection updates after budget was submitted to Town Manager.
Vocational School	(\$12,312)	Reduction of 1 student to Minuteman Regional Vocational FY20 enrollment projections, net of new capital fees charged to non-residents to fund the high school’s current rebuild.
Education Difference Total	(\$83,064)	
UNDISTRIBUTED:		
Energy	(\$49,206)	Net savings based on confirmed reduction in heating fuel, unleaded gas and diesel fuel rates.

Description	Change	Comment
Contributory Retirement	(\$240,000)	Reduction of \$240,000 representing as of yet unapproved retiree pension COLA increase. This is expected to be voted at Spring Town Meeting.
Workers' Comp	(\$30,000)	Reduced through understanding of expected claim load and historical spending.
Retiree Health Care Trust - OPEB	+100,000	Raised as a Finance Committee funding priority
General Insurance	(\$15,000)	Reduction in base value of assets insured in Massachusetts Interlocal Insurance Association (MIIA) renewal notice.
Parking Meter Fund	(\$80,000)	Removed because not voted until Fall Town Meeting
Master Plan Article	(\$30,000)	Removed because article submitted is for FY19 spending.
Eversource Article	(\$70,000)	Removed because article submitted is for FY19 spending.
Prior year bills/Other expenses	(\$500,000)	Removed because this is an estimate for as of yet unknown Free Capital uses at Fall 2019 and Spring 2020 Town Meetings.
Undistributed Difference Total:	(\$914,206)	
CAPITAL & OTHER:		
Capital Articles – (General Fund Rev/Free Cash)	+7,000	Increased incremental \$7,000 to raise total Free Cash to Capital to \$77,000, thus aligning with historic shift of \$220,000 operating funding to Capital.
Capital Articles (from Cemetery)	(\$10,000)	Reduced because Capital voted motion for Cemetery now has this \$10,000 portion funded from Water & Sewer Enterprise Fund retained earnings.
Capital/Building Stabilization Fund (Direct Appropriations)	(\$520,200)	Reduced from Town Manager's estimate based on changes Capital Planning Committee requested regarding project list and funding.
Interest on Funded Debt	+\$327,083	Increased based on new guidance for debt service associated with McCall Phase 2, a BAN related to the high school project and the Swanton Street Bridge project.
Water & Sewer	+\$19	Minor difference in increased Chapter 110 Tax Levy estimate

Description	Change	Comment
Other Total:	(\$196,098)	
TOTAL CHANGES:	(\$1,297,498)	

FY-2020 Revenue Projections (as of 3/28/19)

Summary:

In total, FY20 revenues are expected to increase by more than 10%; however, most of the growth is driven by the increased tax levy from the operating override voted by residents in March 2019. In the absence of the operating override, total revenues are projected to increase by ~2.8%.

The following are explanations of revenue categories for the FY-2020 budget:

	FY-19	FY-20	Change	Percent
Total Revenues per Town Mgr	122.0 million	129.6 million	7.6 million	6.2%
Total Revenues per FinCom	122.7 million	128.3 million	5.6 million	4.5%

Recurring operating revenues (1)	FY-19 Budget	FY-20 Budget	FinCom Proposed	
Property tax revenue	73.7 million	76.4 million	76.4 million	
New growth revenue	0.9 million	0.8 million	0.8 million	
State aid	10.7 million	11.0 million	11.0 million	
School building assistance	0.7 million	0.7 million	0.7 million	
Local receipts (excl. nonrecurring)	8.8 million	8.8 million	8.7 million	
	<u>94.7 million</u>	<u>97.7 million</u>	<u>97.5 million</u>	3.0%
Operating Override	n/a	6.7 million	6.7 million	
	<u>94.7 million</u>	<u>104.4 million</u>	<u>104.2 million</u>	10.1%

(1) Excludes one-time revenues, debt exclusions, stabilization funds, W&S and recreation enterprises, free cash, bonding, etc.

FY-2019 (as of 3/28/19)

After discussions with the Town Comptroller, Finance Committee estimates that the revenue in the Town Manager’s FY-2019 budget generally appear reasonable. While there are ~\$500K of expected budget shortfalls (Penalties & Interest down ~\$100K, Solid Waste Fees down ~\$120K, Ambulance Fees down ~\$95K, Licenses & Permits down ~\$200K and a few other smaller items), these are expected to be more than offset by the one-time \$1.0 million Winning Farm proceeds and anticipated \$200K in additional projected Investment Income. It should be noted that Winning Farm proceeds, though received, will not show in the General Fund until the end FY19 per Department of Revenue rules.

FY-2020 Potential Revenue Estimate Considerations

New Growth Revenue – The Town Manager is projecting \$817,941 of new growth revenue for FY-2020, which is \$38,542 or 4.5% lower than the \$856,483 for FY-2019 and a 9% reduction from the \$900,000 originally budgeted for FY-2019. These revenues are highly variable as they are dependent on new construction activity. The past several years experienced unusually high levels of new growth revenue with FY-2017 setting a record at \$938,930. The Town Manager’s

estimate for FY20 is more conservative than FY18 and FY19 actuals. It is also in line with the historical average over the past 5-6 years.

State Aid - The Town Manager's estimated \$11,000,220 is based on the Governor's budget submitted in January 2019. This estimate may change again and will likely not be finalized before the budget is voted at Town Meeting.

Water & Sewer – These revenues are estimated to increase by \$121,194 or 2.5% for FY-2020 and represent funds that are raised in the tax levy and transferred to the Water & Sewer Enterprise to pay debt service on the W&S bonds.

Stabilization Fund Transfers – These revenues represent money from the stabilization funds to pay debt service for past capital projects. These amounts are expected to decline over time as past borrowings are repaid and bonds mature (provided that new borrowings by the funds can be avoided) so that the stabilization funds' override proceeds can be used for ongoing capital projects as intended instead of debt service.

Local Receipts – The Town Manager's \$8,817,000 estimate for FY-2020 is generally in line with FY-2019 projections; however, after review with the Town Comptroller, Finance Committee recommends a more conservative budget for Penalties & Interest of \$200K vs. \$310K, Solid Waste Fees of \$1.4 million vs. \$1.45 million, Licenses & Permits of \$1.5 million vs. \$1.6 million, along with a few other miscellaneous adjustments. This revenue loss is partially offset by Finance Committee's recommendation to increase the Investment Income budget to \$200K up from \$75K. Finance Committee's net recommendation for Local Receipts Revenue is \$8,670,000, a net \$147,000 reduction from the Town Manager's submission. This amount is \$144,000 or 1.7% growth over the projected FY-2019 results, excluding the one-time impact of Winning Farm.

Fund Balance and Free Cash

The Town Manager projected that approximately \$0.8 million of Free Cash would be used to subsidize the budget, compared to \$2.8 million for FY-19 and \$2.6 million for FY-18. Note that the \$800K of projected Free Cash use was purposely aligned with the amount that Finance Committee expects for end of year reversions; the thought being to budget on a Free Cash neutral basis. That said, the Finance Committee reduced expenses such that only \$367,630 will be needed to subsidize the budget. This amount will vary depending on other warrant articles that may arise at Spring and Fall Town Meetings that would utilize additional funds. Finance Committee continues to monitor Free Cash utilization closely in an effort to maintain reserve balances and maximize the life of the recent operating override.

FY20 Finance Committee Report

REVENUES	Town Manager			Finance Committee				Comments
	FY2018 Actual	FY2019 Budget Projections	FY2020 Budget w/Override	FY19 Revised Projections 3/28/19	FY20 Projections 3/28/19	FY20 Variance from Manager	FY20 to FY19 %	
TAX REVENUE								
Property Tax Revenue	70,782,146	73,658,709	76,378,072	73,658,709	76,378,072	-	3.7%	
Property Tax to Cap & Bldg Stab Funds	3,838,003	3,933,954	4,032,303	3,933,954	4,032,303	-	2.5%	
New Growth Revenue	904,093	856,483	817,941	856,483	817,941	-	-4.5%	FY20 projection is ~ last 6 yr average
Water & Sewer	4,816,192	4,820,809	4,942,003	4,820,809	4,942,003	-	2.5%	Tied to debt; MWRA assessments
Operating Override	-	-	6,707,929	-	6,700,000	(7,929)		Add'l levy required to fund FY20 - Reduced to exact amount communicated for override.
Debt Exclusion Override Tax Revenue:								
McCall (net of MSBA contract assistance)	365,293	322,768	276,218	322,768	276,218	-	-14.4%	
Lincoln	309,929	302,069	284,349	302,069	284,349	-	-5.9%	
Immediate Repairs	12,856	11,110	10,200	11,110	10,200	-	-8.2%	
Wright-Locke Farm	276,824	271,612	266,401	271,612	266,401	-	-1.9%	
Vinson-Owen	1,299,094	1,280,495	1,245,618	1,280,495	1,245,618	-	-2.7%	
High School	5,798,043	5,720,906	5,497,701	5,720,906	5,497,701	-	-3.9%	
Aberjona River Culvert	146,847	402,008	402,775	402,008	402,775	-	0.2%	
Skillsings Environmental Remediation	108,037	239,971	237,931	239,971	237,931	-	-0.9%	
Skillsings Turf	31,188	203,177	205,890	203,177	205,890	-	1.3%	
McCall Phase I and II adjustments - from reserves for debt premiums	(116,441)	(6,924)	-	(6,924)	(6,420)	(6,420)	-7.3%	
	8,232,280	9,046,495	8,726,991	9,046,495	8,720,571	(6,420)	-3.6%	
TOTAL TAX REVENUE	88,572,714	92,316,450	101,605,239	92,316,450	101,590,890	(14,349)	10.05%	
STATE REVENUE								
State Aid	9,625,830	10,695,524	11,000,220	10,695,524	11,000,220	-	2.8%	Based on Governor's budget submission
School Building Assistance	672,082	672,082	672,082	672,082	672,082	-	0.0%	MSBA reimburse for old McCall-off in '21
TOTAL STATE REVENUE	10,297,912	11,367,606	11,672,302	11,367,606	11,672,302	-	2.7%	
LOCAL RECEIPTS								
Motor Vehicle Excise	4,037,869	3,775,000	3,775,000	3,775,000	3,775,000	-	0.0%	
Meals Tax	196,187	190,000	200,000	190,000	200,000	-	5.3%	
Penalties & Interest	306,584	300,000	310,000	200,000	200,000	(110,000)	0.0%	\$177K YTD 3/28/19
Pilot Payment	50,967	50,000	50,000	50,000	50,000	-	0.0%	
Solid Waste Fees	1,452,405	1,420,000	1,450,000	1,300,000	1,400,000	(50,000)	7.7%	
Fees (includes Ambulance fees)	945,650	945,000	850,000	850,000	850,000	-	0.0%	Medicare plan changes
Rentals	54,572	51,000	55,000	50,000	50,000	(5,000)	0.0%	
Cemetery	217,298	210,000	220,000	215,000	215,000	(5,000)	0.0%	
Other Departmental	100,008	75,000	100,000	85,000	100,000	-	17.6%	
Licenses & Permits	1,606,060	1,600,000	1,600,000	1,400,000	1,500,000	(100,000)	7.1%	
Special Assessments	1,595	-	-	-	-	-	-	
Fines & Forfeits	31,806	31,000	32,000	30,000	30,000	(2,000)	0.0%	
Investment Income	245,254	70,000	75,000	260,000	200,000	125,000	-23.1%	
Medicaid Reimbursement	100,400	100,000	100,000	100,000	100,000	-	0.0%	
Misc. Recurring	-	-	-	-	-	-	-	
Misc. Non-recurring	359,544	-	-	1,021,000	-	-	-100.0%	\$1 million Winning Farm proceeds
TOTAL LOCAL RECEIPTS	9,706,199	8,817,000	8,817,000	9,526,000	8,670,000	(147,000)	-9.0%	
STABILIZATION FUND TRANSFERS IN								
Building Stabilization	2,525,646	2,440,084	2,361,470	2,440,084	2,361,470	-	-3.2%	Based on debt service schedules
Capital Stabilization	533,581	513,181	499,781	513,181	499,781	-	-2.6%	Based on debt service schedules
Building Stabilization - Capital	200,000	900,000	800,000	900,000	-	(800,000)	-100.0%	CPC recommendations and votes
Capital Stabilization - Capital	1,034,525	805,000	781,200	805,000	1,061,000	279,800	31.8%	CPC recommendations and votes
TOTAL STABILIZATION TRANSFERS IN	4,293,752	4,658,265	4,442,451	4,658,265	3,922,251	(520,200)	-15.8%	
OTHER TRANSFERS IN								
Enterprise Funds - Indirects & Other	1,635,998	1,657,749	1,779,507	1,657,749	1,779,507	-	7.3%	W&S and Recreation
Parking Meter Fund	102,000	152,000	125,000	152,000	125,000	-	-17.8%	
Parking Meter Fund - Wedgemere/Town Center	95,000	80,000	80,000	80,000	-	(80,000)	-100.0%	Not part of FY20 budget; address at FTM
Cemetery Perpetual Care - Operating	70,000	70,000	70,000	70,000	70,000	-	0.0%	
Cemetery Perpetual Care - Capital/Article	55,000	70,000	70,000	70,000	60,000	(10,000)	-14.3%	
Transfer from Other funds	3,362	-	-	-	-	-	-	
Transfer from Prior Year Article Funds	634,656	-	-	-	-	-	-	
Unallocated Wage Article Fund	-	-	-	-	-	-	-	Not part of FY20 budget
TOTAL OTHER TRANSFERS IN	2,596,016	2,029,749	2,124,507	2,029,749	2,034,507	(90,000)	0.2%	
FUND BALANCE AND FREE CASH								
Free Cash - annual budget (capital + retiring debt + ...)	-	1,918,852	800,000	1,918,852	267,630	(532,370)	-86.1%	Reduced Free Cash to only what was needed to balance budget.
Free Cash - deferred maintenance	100,000	100,000	100,000	100,000	100,000	-	0.0%	
Free Cash - one-time capital/other uses	1,548,406	302,500	-	302,500	-	-	-100.0%	
Fund Balance - reserved for debt premiums	116,441	6,914	-	6,914	6,420	6,420	-7.1%	Legacy DOR allocation over life of loan
Fund Balance - reserved for overlay	863,000	465,000	-	465,000	-	-	-100.0%	
TOTAL FUND BALANCE AND FREE CASH	2,627,847	2,793,266	900,000	2,793,266	374,050	(525,950)	-86.6%	
TOTAL	118,094,439	121,982,336	129,561,499	122,691,336	128,264,000	(1,297,499)	4.5%	
				709,000	(1,297,499)			Variance to TM Budget Book

Revenue Sources

More than 95% of Winchester’s tax revenue is from Residential real estate taxes. The remainder consists of Commercial real estate taxes (3.1%), Industrial real estate taxes (0.4%), and Personal Property (0.7%). Driving additional growth in Commercial and Industrial taxes is challenging given the limited availability of space. To increase Commercial real estate taxes by 1% or ~\$1 million, an additional 360,000 square feet of commercial space would have to be developed. This would equate to a 25% increase in commercial square footage in town. While many residents have requested pursuit of increased commercial efforts, the town needs to be realistic in estimating how much revenue will be derived from those efforts and continue to manage our expenses and services accordingly.

Tax Type	FY19	%
Residential R/E	88,395,989.27	95.8%
Commercial R/E	2,878,072.29	3.1%
Industrial R/E	359,796.79	0.4%
Personal Property	682,591.75	0.7%
TOTAL	92,316,450.10	100.0%



Reserves

Operating Reserves are in line with the goals identified in the Select Board’s 2010 Operating Reserve Policy.

- Including the one-time Winning Farm proceeds of \$1M plus the normal forecasted \$800,000 of reversions and turn backs, estimated Reserves are at approximately 9.41% of FY20 Estimated Revenue and Other Transfers In.
- Without Winning Farm, but assuming the same level of reversions and turn backs, estimated Reserves would be 8.63% of total FY20 Estimated Revenue and Other Transfers In.

Note that both totals include the Free Cash expended at 2018 Fall Town Meeting (\$372,281) and proposed 2019 Spring Town Meeting uses (\$869,851).

Operating Reserves	
Undesignatd Fund Balance* (7/1/18)	7,424,833
General Stabilization Fund (2/28/19)	4,424,743
Total	11,849,576
Free Cash used Fall 2018	(372,281)
Free Cash uses proposed at Spring Town Meeting 2019:	
For FY19 uses (proposed at Spring Town Meeting)	(869,851)
For FY20 capital	(77,000)
For FY20 deferred maintenance	(100,000)
For FY20 operating budget + energy rebate	(190,630)
	(1,237,481)
Free Cash estimated replenishment (projected reversions, turnbacks + Winning Farm)	1,800,000
Total after uses, potential uses and replenishment	12,039,814
Total FY20 Estimated Revenues and Transfers In	127,889,950
Adjusted Operating Reserves as a % of Total FY20 Estimated Revenue	9.41%

*\$6.6M of which is Free Cash

Expenditures

During the budget review process, the Finance Committee, either in public meetings of the entire Committee or the individual subcommittees, meets with the appropriate department heads to review and better understand each department’s budget, raise issues and resolve questions. The heads of larger departments come to Finance Committee meetings to make presentations and answer questions. Finance Committee attended several meetings with the Select Board, Town Manager, School Committee and School Administration. In addition, we heard from members of the interested public. Below is a summary of our findings.

School Department:

	FY19 Budget	FY20 TM Request	FY20 School Committee (original)	FY20 FinCom Budget	FY20 FINCOM vs. TM
Personal Services					
Expenses					
Equipment					
TOTAL	\$50,272,465	\$54,302,001 8.02%	\$54,527,997 8.46%	\$54,231,24 97.87%	(\$70,752) -0.15%

Summary

Finance Committee recommends a \$3,958,784 (+7.87%) increase in the budget, \$70,752 less than the Town Manager’s suggested increase. This amount is enough to cover 1) the contractual salary adjustments, 2) mandatory special education personnel increase and 3) special education tuition/transportation increases plus 4) specific enrollment-based additions and program improvements as part of the override.

Contractual and Personnel:

One of the biggest contributing factors to the budget increase for FY20 is the first year of the new three-year contract, with the highest percentage salary increase occurring in FY20 due to a market adjustment. The \$1,982,771 contractual increase for Steps, Columns, AWA and net retirements known as of March 2019 (when the budget was compiled) is 50% of the total increase of the School Committee's recommended budget. If the FY20 budget only increased by the contractual amount, that would come to a 3.94% increase which is not sustainable. Of note is that this contract was signed before the override was voted on by the Town and is only for the largest union group, i.e. the teachers (“Unit A”).

In addition, the amount voted by Finance Committee includes mandatory Special Education 8.0 FTE resources, for a total of \$200,000 in FY20. Five of these resources are for IEP-mandated one-on-one aides, and the remaining three are part of the district’s K-5 ASD program, which keeps more of our special education students educated in-district.

Further additions to personnel include enrollment related additions and program improvement additions. Enrollment related increases are for staffing at McCall and Winchester High School to reduce class size and reliance on study hall assignments that are a result of increases in the number of students in recent years. Program improvements include addition of World Language instruction to 6th grade, increase in K-aides from half day to three-quarter day, elementary school math coach, Board Certified Behavioral Analyst, K-5 adjustment counselor, and a Technology Director.

FY20 Supported Contractual and Personnel Budget Elements

Net Salary Adjustments*	\$1,982,771
New Personnel**	\$1,117,431
TOTAL	\$3,100,202

* Amount requested by School Committee - includes step/lane changes, projected contract settlements and wage adjustments for non-union employees and is net of projected retirements and reorganizations.

** Portion of original School Committee request for New Personnel.

Non-Personnel Expenses:

The other significant driver to the Education budget increase for FY20 is known and expected increases to mandatory special education, out-of-district tuition, coupled with an expected flat amount in state reimbursed funding (“Circuit Breaker” funding) for this mandatory, high cost expense. Whereas in budget years prior to FY18 Circuit Breaker reimbursements were typically at 75% of cost, FY18 tracked at 65%, creating budget challenges in that year. This lower percentage was carried forward for FY19 and again for FY20 budgeting. On a related note, there continue to be YOY increases in the cost of tuition and transportation for out-of-district special education students. The combined increase of \$476,002 SPED Tuition and Transportation expense amount represents a full 0.95% increase in the budget over FY19. Again, it is Finance Committee’s understanding that this covers the mandatory, non-personnel Special Education expenses.

Other increases in expenses and equipment as part of the override are related to furniture needs for the expansion at McCall and other enrollment growth, technology infrastructure and device upgrades, and educational supplies and materials that have been put off in recent years.

FY20 Supported Expense and Equipment Elements

Special Education Out-of-District Tuition Increases	\$246,725
Transportation, In and Out-of-District Increases	\$229,277
Technology	\$211,046
Furniture	\$25,000
Supplies and Materials	\$113,030
TOTAL	\$825,078

Enrollment

In 2018-2019, our enrollment is 4,756, an increase of 1,378 students since 2002. This significant increase in enrollment has required the ongoing addition of new classroom and specialist teachers and has also placed a strain on our school facilities. We are at or over capacity for core classrooms at grades PreK-12

For 2019-2020, K-5 enrollment is projected to remain stable. We plan to staff 110 K-5 core classrooms in FY20, which remains unchanged from FY19. Grade 6-8 enrollment is projected to increase slightly to 1,112. At Winchester High School, the grade 9-12 enrollment is projected to increase by about 42 students, bringing the total student population to 1,409.

School Committee Voted Budgets

School Committee voted two main versions of their budget associated with an override, the second being \$296,748 lower than the first, and \$70,752 lower than the Town Manager’s budget.

1. **1/8/19 School Committee Budget** – This was the original budget submitted by School Committee, communicated through most of the time period preceding the actual override ballot, voted at \$54,527,997 (+8.46%)

FY20 Requested Personnel Budget Elements

Net Salary Adjustments	\$2,149,519
New Personnel**	\$1,247,431
TOTAL	\$3,396,950

** New Personnel ask included:

- Enrollment-related staffing increases:
 - 2 core teachers at WHS: 2.0 FTE
 - PE/Health teacher at WHS: 0.5 FTE
 - PE teacher at McCall: 0.6 FTE

- Tech Ed Teacher at McCall: 0.6 FTE
 - New Elementary math coach: 1.0 FTE
 - New World Language teachers for expansion to 6th grade and non-western language offering: 3.0 FTE
 - New Drama teachers at WHS (0.6 FTE) and McCall (0.5 FTE)
 - New K-5 Adjustment counselor: 1.0 FTE
 - New Technology Director: 1.0 FTE
 - New Board-Certified Behavioral Analyst: 1.0 FTE
2. **3/4/19 School Committee Budget** – After the Select Board voted to reduce the override from \$12 million to \$10 million, and with guidance from the Finance Committee, School Committee met again to better align with the Town Manager’s budget for Education. School Committee voted the following budget to reduce the budget gap, coming in under the Town Manager’s budget with the changes listed below. The voted number was \$54,231,249 (+7.87%).

This budget keeps:

- Additional funding for expenses and equipment
- Additional personnel for enrollment-related needs and program improvements

This budget achieved the \$296,748 reduction by:

- Opting to not backfill the positions of two reading specialists and moving to a district-based model from a building-based model for that program.
- Refining enrollment needs using updated numbers since the first SC vote in January 2019 to reduce one elementary teacher position and one SPED teacher position.

Finance Committee supported these efforts to reduce the budget in light of the changes made to override total. This revised budget keeps intact the additions that were shared as part of an override scenario that the town majority supported, while still coming in \$70,752 under the Town Manager’s budget.

Vocational Education

	FY18 Actual	FY19 Budget	FY20 Town Manager Request	FinCom MOTION	Difference FinCom Motion - TM Budget
Personal Services	\$ 0	\$0	\$0	\$0	\$0
Expenses	\$275,542	\$248,638	\$256,097	\$243,785	(\$12,312)
Equipment	\$0	\$0	\$0	\$0	\$0
TOTAL	\$275,542	\$248,638	\$256,097	\$243,785	(\$12,312)

Finance Committee recommends a \$12,312 decrease from the Town Manager’s recommended budget. The resulting total budget of \$243,785 represents a -1.95% change from FY19.

Winchester High School does not offer a comprehensive vocational program. Winchester is one of twelve-member communities that make up the Northeast Metropolitan Regional Vocational School District (Northeast). Students from Winchester can apply to, and if accepted, enroll in one of the 16 vocational programs offered at Northeast. Historically, the costs for vocational schools’ assessments have been paid from an account that is appropriated separately from the school department operating budget.

Students may also be eligible to attend a different school such as the Minuteman Regional Vocational Technical School District (Minuteman), typically when the vocational program choice of the student is not offered by Northeast.

In the past few years, enrollment has increased at Minuteman due to the more desirable programming that it offers. Because Minuteman’s tuition is higher and because Winchester is a non-member, this has meant an increase in overall vocational education cost. Additionally, Minuteman has a new building, currently under construction and scheduled to open to students at the start of the 2019-2020 school year. Some of this cost is now being passed on to students in the form of an annual non-resident capital fee of \$4,651.12 per student, which has increased the cost.

Despite these factors, the Finance Committee recommendation is lower than both FY19 and the FY20 Town Manager’s budget due to decreased expected enrollment numbers at Minuteman.

- 7 students at Northeast, down from 10 the prior year.
- 5 students at Minuteman, down from 7 the prior year.

Thus, the savings from having fewer students at Minuteman will more than offset the added per student expense at that school.

Municipal Department Budgets:

The Finance Committee FY20 Municipal Budget of \$25,386,441 is a decrease of \$104,130 from the requested budget. This is an increase over FY19 of \$805,978, or approximately 3.28%, which is actually less than the 5.43% increase from FY18 actual to FY19 budget, in a non-override period. Specific departments are funded as follows:

Town Manager:

The Finance Committee proposed FY20 Town Manager department budget is \$724,280, a 1.68% increase from FY19 driven by step increases in Personal Services and an increase in the Assistant Town Manager's Salary that was voted at Fall Town Meeting, effective January 1, 2019. Expenses are comparable with key changes being a \$5,000 auto allowance for the new Town Manager and ~\$1,800 cost increase from the new telephone system.

Of note - despite the override, the Town Manager's office did not add a Procurement Officer, one of Finance Committee's recommendations. Instead, this function is being split across existing FTEs, including the Town Manager herself, who is receiving procurement training in FY19. The addition of this position may be revisited in the future.

Human Resources:

The Finance Committee proposed FY20 HR budget is \$174,118, an 8.13% increase from FY19 to move the current Admin Assistant from 25 hours (already with benefits) to 35 hours in line with the HR staffing plan from FY18, in which HR took on more responsibilities related to training, benefits, etc. Expenses are down from FY19.

Assessor:

The Finance Committee proposed FY20 Assessor budget is \$275,750, a 4.30% increase from FY19 resulting from a reclassification of a position within the department. No changes in expenses.

Engineering:

The Finance Committee proposed FY20 Engineering budget is \$562,349, a 5.96% increase from FY19 resulting from step and longevity adjustments. It should be noted that the FY19 budget had lower pay rates for the first half of the year, raised on 1/1/19 per Fall Town Meeting vote, which resulted in a lower FY19 base and thus, a seemingly higher than normal YoY increase to FY20. Expense increases include an explicitly communicated, override-related \$25,000 increase to support the additional professional services required for large upcoming projects requiring analysis, including additional traffic related studies.

Planning Board:

The Finance Committee proposed FY20 Planning Board budget is \$175,184, a 20.87% increase from FY19 largely resulting from an explicitly communicated, override-related \$30K increase in professional services expense to support a contractor performing assistant planner responsibilities. Winchester is seeing a growth of needs for this role, including traffic,

transportation, housing, 40B development, historic preservation, open space planning, and other initiatives. This role will assist the Town Planner in reviewing such projects, as well as applying for grants. This is supported by the Town Manager, was highlighted as an item to be added if an override passed and is a way to test the need for the role of an assistant planner before adding a permanent FTE. There were no other budgetary changes of note.

Legal:

The Finance Committee proposed FY20 Legal budget is \$400,000, a 6.67% increase from FY19 required because of the continued rise seen in external legal fees. In particular, the budget for outside counsel was increased by \$24K, based on the trend of overspending on the FY19 budget amount (which itself included a \$25K increase over FY18), due to other litigation (including suits related to Highland Avenue, the Boat Club, Manchester Field lights, and multiple cases involving the ZBA.) Of note is the fact that litigation is not covered under the town counsel, Anderson & Kreiger's, flat monthly retainer of \$22K. This will be reviewed as part of outside counsel's contract review/renewal during FY20.

Information Technology:

The Finance Committee proposed FY20 Information Technology budget is 664,176, a 4.08% increase from FY19 based on minimal Personal Services expense for the department's one FTE and increased contractual services in the S/W & Maintenance expense category. More specifically, the added expense represents increases in software packages for DPW, Engineering, and network related expense for the Town and schools. Finance Committee continues to support the IT department's use of an outside vendor for additional support beyond the one full-time resource employed by the Town.

Historical Commission:

The Finance Committee proposed FY20 Historical Commission budget is \$16,500, a 37.5% increase from FY19 based on an increase in funding to support a matching grant from the MA Historical Commission. These combined monies will allow Winchester's Commission to complete the next phase ("Priority 2") in the Master Survey Plan. Of note is the fact that the Historical Commission has recently started collecting demolition permit fees and retaining them in a revolving fund approved at FY18 Spring Town Meeting. This will allow the cost of the demolition analysis to more appropriately be borne by the permit requestor, rather than the Town.

Council on Aging:

The Finance Committee proposed FY20 CoA budget is \$344,064, a 19.24% increase from FY19 based on staffing increases and changes to support the soon to be purchased van. The department will be adding 2 part time drivers (1 professional/technical FTE in total) as well as a Transportation Coordinator position (1 Professional and Technical FTE). The original plan presented to Fall Town Meeting was to have the Winchester Seniors' Association fund drivers. However, insurance liability has prevented this funding plan from becoming a reality. Of note is that the van itself, though not yet fully funded, is likely to be soon. Town Meeting voted \$37,500 for the van in the Fall, a matching grant has been obtained, and additional funds are

expected from one or more of the EnKa Society, Rotary Club and Winchester Cooperative Savings Bank.

Police Department:

The Finance Committee proposed FY20 Police Department budget is \$5,396,459, an 8.55% increase from FY19. Personal Services increases by \$349K supporting contractual COLA, step and education increases but more so, the override voted addition of 5 new positions to the current 71, bringing the department to 76. These additions are 1 additional Superior Officer/Detective (to 12 total), 1 additional Police Patrol position (to 25 total, with this new position serving as a 2nd School Resource Officer, largely at McCall), 3 additional crossing guards (to 27 total, now providing greater coverage in the McCall/Lincoln area crossings) and 1.5 additional Dispatchers (1 FT and 1 PT, to total 6 FT and 3 PT; now able to ensure that the Town has nearly 24/7 coverage with 2 dispatchers). With the addition of the detective and a patrol officer, the number of sworn officers returns to its longstanding total of 38. Of note is that budgeted overtime stays largely flat, i.e. without savings, as the timing of the new hires is uncertain.

Expenses rise as well to support the cost of state-mandated training for all 38 sworn officers, clothing and uniforms, personnel additions related Police Academy expense and the rolling annual replacement of two cruisers.

Of note is that as a result of the override request put forth by the Select Board being lower than was originally planned (\$8M instead of \$10M), the Town Manager reduced the additional personnel that the Police Department could bring aboard. The Department requested a further 2 additional Patrol Officers.

Fire Department:

The Town Manager originally proposed a FY20 budget of \$5,216,492. Finance Committee's proposed FY20 Fire Department budget is \$5,108,877, \$107,615 less than the Town Manager's budget and only a 0.43% increase from FY19. Personal Service increases including 2 additional firefighters, one-time administration expense associated with Chief Nash's upcoming retirement and continued high overtime expense (due to currently high number of vacant positions) should have equated to a higher budget increase. However, the 2 new firefighters are heavily funded by FEMA's SAFER grant, a full 75% in FY20, the first year of the three-year grant ending in FY22. This reduced expense mitigates higher personnel expense and allows the budget put forth. The Town Manager's budget, however, inadvertently included 100% of the 2 new firefighter's salaries and benefits. SAFER grant requirements stipulate that the 75% portion covered by the grant be accounted for separate from the General Fund, hence the budget reduction. Outside of the Personal Services expense, non-personnel expenses are set to rise only minimally.

Of additional note associated with the 2 new firefighters are a few points: 1) accepting the grant to keep these was explicitly called out as a benefit of the override; 2) though overtime isn't expected to drop in FY20 due to the department currently being severely understaffed, there is precedent for the addition of firefighters helping to effectively manage overtime expense in times of a full complement of staff; 3) in part because firefighter turnover has been so high in recent

years, and with the current chief retiring, the Town Manager is beginning a departmental review to identify model changes to decide how best to structure and staff the Fire Department. It should be further noted that a historic driver of turnover as communicated by the Chief, has been low department salaries relative to peer communities.

Department of Public Works:

The Finance Committee proposed FY20 DPW budget is \$6,807,061, a 2.33% increase from FY19, with the majority of the increase going to support new FTE's highlighted as part of the override. In particular, 2 new custodians are being added at McCall, which has been understaffed and is growing per the McCall Phase 1 and Phase 2 construction. A 3rd resource, a new systems mechanic, also requested but denied as part of last year's budgeting, will support the current skilled Systems Coordinator to improve efficiency and perform preventative maintenance in our newly renovated school buildings. Lastly, one additional FTE at the Transfer Station will restore recently cut hours of operation. All of these positions have been explained as being explicitly related to the override.

Expenses are expected to rise by a minimal amount.

Unallocated Expenses

The Finance Committee proposed FY20 Unallocated Expense budget is \$400,000, an increase from \$275,000 in FY19. The reason for this expense and the YoY change stem from its purpose, which is to set aside funding for future, retroactive payments for Town employee union contract increases, typically unknown at the time the budget is put together.

Going into FY19, all but one of the contracts had been finalized (negotiations for the remaining union, Clerical, were nearly final) and with the contracts ending at the close of FY19, there was no reason to fund this account. Coming into FY20, all of Winchester's union contracts need to be renewed and thus, COLA expense needs to be reserved for the expected contract increases. As of yet, only the teachers' contract (Unit A) has been signed though discussion is beginning for the remainder.

Finance Committee is comfortable with the estimates and related strategy that drive the \$400,000 funding increase.

Remaining Municipal Budgets

The Finance Committee accepted the Town Manager's budgets for the following departments without comment:

- Audit** (\$80,000; -20% decrease FY20 from FY19)
- Archival Center** (\$18,900; 3.28% increase FY20 from FY19)
- Building/Zoning** (\$372,142; 0.09% increase FY20 from FY19)
- Collector/Treasurer** (\$475,600; 0.49% increase FY20 from FY19)
- Comptroller** (\$376,916; 3.56% increase FY20 from FY19)
- Conservation Commission** (\$57,583; 3.69% increase FY20 from FY19)

Finance Committee (\$6,000; no change FY20 from FY19)
General Services (\$140,275; no change FY20 from FY19)
Health (\$361,026; -0.87% decrease FY20 from FY19)
Library (\$1,989,206; 0.61% increase FY20 from FY19)
Sealer of Weights and Measures (\$9,946; no change FY20 from FY19)
Snow and Ice (\$400,000; no change FY20 from FY19)
Town Clerk (\$399,264; -3.07% decrease FY20 from FY19)
Veterans' Services (\$45,276; 0.08% increase FY20 from FY19)

Undistributed Budgets:

Energy:

The Finance Committee proposed FY20 Energy budget is \$2,133,470, a -4.15% decrease from FY19. The Energy budget is a consolidated account that funds all energy costs for the Town and School departments: including the cost of heating oil, natural gas, electricity, and gasoline.

Since the Town Manager's budget was released, the DPW received confirmation of the Heating Fuel, Unleaded Gas and Diesel Fuel rates. These rates culminate in a \$49,207 decrease relative to the Town Manager's budget (Heating Fuel decreased by \$17,420, Unleaded Gas decreased by \$22,307, and Diesel Fuel decreased by \$9,480). This decrease is reflected in the Finance Committee proposed budget.

Personnel Benefits:

This budget includes the cost of benefits associated with Town and Education employment. This category includes Pensions (Contributory & Non-Contributory), Workers' Compensation/Indemnification, Unemployment Compensation, FICA/Medicare, and Health Insurance.

Contributory Retirement:

The Town Manager originally proposed a FY20 Contributory Retirement budget of \$5,372,390. Finance Committee's proposed FY20 Contributory Retirement budget is \$5,132,390, \$240,000 less than the Town Manager's budget and a 6.58% increase from FY19. This is driven by the following:

An actuarial study is done every two years and recommendations regarding the Contributory Retirement budget are made at that time. The most recent was the 1/1/17 actuarial valuation by PERAC which dictates the FY19 and FY20 Contributory budgets. An updated report will be published sometime later in calendar 2019.

The annual payment into the system, referred to as the "Annual Required Contribution" (ARC), is determined by this valuation. The current rate of increase for the ARC will be 7.15% per year—this is the percentage by which funding must increase annually to fully fund the liability in the desired timeframe, currently established as 10 years.

The Town of Winchester is responsible for 98.99% of the ARC FY20 Funding schedule, while the Winchester Housing Authority (WHA) is responsible for the remainder. The Town's share equates to the requested \$5,132,390.

Actuarial assumptions and estimates drive the total liability which are offset by assets and estimated future earnings. Some of the key items to note in relation to the most recent actuary study are as follows:

- Investment return: 7% future annual return assumed
- Actuarial Value of Assets*: \$111.7 million. This fund is fully invested in the Public Retirement Investment Trust (PRIT).
- Unfunded Actuarial Liability (UAL)*: Total unfunded liability was \$29.7 million
- Funded Ratio*: 79%
- Total Increase in Cost Assumption*: A significant amount of the contributory retirement budget results from an effort to reduce the overall unfunded liability of \$30 million over the course of the next 10 years. This is accomplished via progressively increasing funding of 7.15% each year, which hits a maximum of \$9.5 million by FY29 (see below).
- 2019 Actuarial Study Update: The 1/1/19 actuary study is underway and will be completed in the next few months. This will be used for FY21 & FY22 budgets. While the 7.15% increase is required for FY20, the amortization period of 10 years can be adjusted for the next funding table that will be used for FY21 & FY22.

The 1/1/17 funding schedule for the next few fiscal years of 2018 through 2023 is as follows:

- FY2018: \$4,515,896
- FY2019: \$4,838,783 *
- FY2020: \$5,184,756 *
- FY2021: \$5,555,466 *
- FY2022: \$5,952,681 *
- FY2023: \$6,378,298 *

*As of 1/1/2017 actuarial valuation.

Of note - An increase in the COLA base, from \$12k to \$14k, was recommended by the Retirement Board, but requires approval by Town Meeting. The COLA base is the amount of an employee's pension that would be affected by a COLA adjustment. If approved, the COLA will represent incremental annual spending but more importantly, will increase the total liability by greater than \$2M (relative to the ~\$29M unfunded actual liability). Originally, this COLA was assumed to drive an increase in the FY20 total appropriation of in the amount of \$240k; however, it is been determined that Town Meeting will vote it this year, and thus if approved, the COLA would begin FY21. As a result, this \$240K has been removed from FY20.

Non-Contributory Retirement:

The Finance Committee supported the Town Manager's recommended budget of \$0 since the last recipient of this benefit has passed away. The non-contributory retirement program pays retirement allowances to former employees or their widows who were hired prior to July 1, 1939,

the inception of the Town's contributory retirement system. This budget line item should be removed in FY21.

Workers' Compensation:

The Town Manager originally proposed a FY20 Workers' Compensation budget of \$450,000. Finance Committee's proposed FY20 Workers' Comp budget is \$420,000, \$30,000 less than the Town Manager's budget yet a 40% increase from FY19. Explanation for this is as follows:

The Town self-insures 100% of its Worker's Compensation with the budget supporting medical and indemnity payments for all Town employees injured in the course of their work, with the exception of police and fire personnel salary when they are injured in the line of duty (funded separately).

The Worker's Compensation budget supports pay-as-you-go claim payments made in accordance with Massachusetts General Law (MGL) Chapter 152 as well as MGL Chapter 111f (medical costs only) which include the following:

- Administration costs for third party claims administration
- Legal costs associated with claims requiring legal advice and representation
- Salaries for job related time loss (except for Police & Fire whose full salaries are paid out of their respective departmental budget)
- Medical and other costs related injuries sustained on the job

Explanation of Recommendations:

Below is summary of the past fiscal year's claims paid out of the general fund by fiscal year and year-to-date FY2019, including medical and other costs:

FY2012:	\$257,833
FY2013:	\$381,414
FY2014:	\$484,694
FY2015:	\$355,908
FY2016:	\$216,000
FY2017:	\$293,346
FY2018:	\$268,655
FY19 YTD:	\$411,700.49 (\$300,000 out of the General Fund, \$111,700.49 out of WC Reserve Fund)

Upon review of the last three years of actual expenditures (which averaged \$288,418), but also given the FY19 trend and fact that some of the current cases could impact FY20, the Finance Committee recommends accepting an increase from FY19 but lessened that increase by \$30,000, with the agreement of the Town Manager's office and HR, which oversees the claims. The proposed budget is \$420,000.

Unemployment Compensation:

The Finance Committee proposed FY20 Unemployment Compensation budget is \$75,000, representing no change from FY19. The amount budgeted is based in part on previous years'

expenses. The following are the actual unemployment compensation expenses for the current and previous fiscal years:

FY07:	\$ 17,473
FY08:	\$ 97,691
FY09:	\$ 52,572
FY10:	\$135,855
FY11:	\$149,425
FY12:	\$123,602
FY13:	\$ 14,830
FY14:	\$ 67,013
FY15:	\$ 33,799
FY16:	\$ 55,210
FY17:	\$ 79,289
FY18:	\$ 72,645
FY19 YTD:	\$ 51,386

FICA/Medicare:

Finance Committee’s proposed FY20 FICA/Medicare budget is \$985,000, a 2.6% increase from FY19. This is explained by the following:

The Town is required to pay a Federal Medicare tax equivalent to 1.45% of all employees’ wages. Historically, FY budgets were based on the previous years’ actuals; however, that amount was not sufficient and further increases were required. Using an estimate of projected salaries, assuming a 2% COLA, provides a more conservative approach for budgeting purposes. Given that, budget totals run slightly below salary estimates, hence the “Variance” in the table below, because of factors that generally lower the total Medicare cost, such as the fact that positions do not get filled immediately and that not all overtime gets paid.

The salaries budgeted are below:

	FY19 Budget	YOY %	FY20 Budget	YOY %
General Municipal	21,564,093	8.8%	22,894,650	6.2%
Schools	43,277,910	6.4%	46,429,584	7.3%
Grants & Unallocated Wages	4,358,262	-7.5%	3,928,881	-9.9%
Non-Medicare eligible	(3,000,000)	7.1%	(2,620,246)	-12.7%
Total salaries	66,200,265	6.1%	70,632,869	6.7%
Medicare %	1.45%		1.45%	
Total Medicare	959,904	6.1%	1,024,177	6.7%
Per budget book	960,000		985,000	
Variance			39,177	

Health Insurance (Includes Winchester Hospital Wellness Program):

Finance Committee’s proposed FY20 Health Insurance budget is \$11,669,760, a 4.05% increase from FY19. Health Insurance is one of the key components of the budget and at this level, represents 9.11% of the Finance Committee’s proposed FY20 budget. This is explained by the following:

The Town currently offers Harvard Pilgrim Health Care (HPHC) to its employees and retirees. The Health Insurance budget also includes costs associated with the Wellness Program, basic life insurance, Medicare Part-B reimbursements and other health care related costs.

The Town Manager negotiated a 3.04% YoY increase from HPHC with the help of the Town’s Insurance Consultant, NFP, for an ‘as-is’ renewal in FY20. This reduced health insurance costs to below expected projected increases (from expected 7%-10% to 3% increase, reduced the expected expense by \$450,000 in FY2020).

The FY20 Health Insurance budget is comprised of the following 3 sections:

1) Total Insurance Premiums	\$	10,888,251
2) Estimated Additional Subscribers	\$	288,709
3) Other Non-Premium Costs	\$	492,800
Budget Book Total	\$	11,669,760

Explanation of Recommendations:

1) Total Insurance Premiums (Current Subscribers)

Based on total March 2019 enrollments of 1,155 subscribers, which consists of a combination of employees and retirees, the budget of total insurance premiums across the various plans total \$10,888,251, as seen in the chart below.

Town of Winchester											
Health Insurance Plans - # of Enrollments											
		# ENROLLMENTS				MONTHLY COSTS			ANNUAL COSTS		
		Town/Emp	Town	School	Total	Town	School	Total	Town	School	Total
Employee Plans:	HPHC HMO	75% / 25%	197	367	564	243,809	446,199	690,008	2,925,703	5,354,391	8,280,094
	HPHC PPO	50% / 50%	-	4	4	-	3,902	3,902	-	46,821	46,821
	Total		197	371	568	243,809	450,101	693,910	2,925,703	5,401,211	8,326,914
Retiree Plans:	HPHC HMO	75% / 25%	37	35	72	35,842	27,633	63,475	430,098	331,597	761,696
	HPHC PPO	50% / 50%	-	7	7	-	6,380	6,380	-	76,558	76,558
	HPHC Medicare	70% / 30%	205	292	497	58,208	82,911	141,120	698,501	994,938	1,693,439
	Tufts Medicare	70% / 30%	4	7	11	898	1,572	2,470	10,780	18,865	29,644
	Total		246	341	587	94,948	118,496	213,445	1,139,379	1,421,958	2,561,337
Total			443	712	1,155	338,757	568,597	907,354	4,065,082	6,823,169	10,888,251

The Town’s most prominent plan is Harvard Pilgrim Health Care (HPHC) HMO. We currently have 564 employees and 72 retirees participating in the HPHC HMO Plan. Winchester

additionally offers retiree only plans including HPHM Medicare Enhanced and Tufts Medicare Preferred.

2) Estimated Additional subscribers (New Employees)

In addition to current employee & retiree subscribers, total number of subscribers for FY20 budgets will potentially increase based on several factors, including:

- Employees added within both town and school FY20 budgets
- Employees who decide to enter the plan during open enrollment
- Employees who have a qualifying event that allows them to join

Costs will vary depending on which health plans are chosen as well as timing of the hires, but appropriate estimates based on historical and current ratios are captured in the chart below.

Additional HMO Family Plans (\$2,255.74/mo)	<i>estimate 5 plans</i>	101,508
Additional HMO Individual Plans (\$835.47/mo)	<i>estimate 5 plans</i>	37,596
Additional retiree HMO plans (\$835.47/mo)	<i>estimate 3 plans</i>	22,558
Additional retiree medicare plans (\$395.74/mo)	<i>estimate 3 plans</i>	9,973
Estimate Adjustment		(1,728)
TOTAL ADDS (NON-OVERRIDE)		169,907
Additional HMO Family Plans (\$2,255.74/mo)	<i>estimate 4 plans</i>	81,206.64
Additional HMO Individual Plans (\$835.47/mo)	<i>estimate 5 plans</i>	37,596.15
TOTAL ADDS (OVERRIDE)		118,803
GRAND TOTALS ADDS		288,709

3) Other non-premium costs

Other non-premium costs make up the remainder of the health insurance budget. These amounts are in line with FY19 totals, with the exception of Medicare Part B Reimbursements, which increased by \$67,800 from FY19. This was due to the average base per retiree rising from \$104/month to \$130/month. The increased average base started in calendar year 2019, so FY19 still reflects the entire year @ \$104/month, vs. \$130/month that was used for all 12 months of FY20.

	Other Expenses	FY20 Budget	FY19 Budget
<i>Non-union HRA only - union & retiree HRA's paid from dif fund</i>	HRA Reimbursements	20,000	20,000
	Wellness Program	15,000	15,000
<i>Approx \$2,500/month - current 735 participants</i>	Basic Life Insurance	30,000	30,000
<i>Approx \$2,500/month</i>	Medicare Penalties	30,000	35,000
<i>510 Current enrollments 510 *\$130 / mth * 50%</i>	Part B Medicare Reimb	397,800	330,000
	TOTAL	492,800	430,000

Other Post-Employment Benefits (OPEB) Appropriation:

Finance Committee’s proposed FY20 OPEB appropriation is \$350,000, a 75% increase from FY19 but still well below the Annual Required Contribution (ARC). The Finance Committee continues to request that the Select Board and Town management develop a policy to fully fund the ARC in order to avoid passing this unfunded liability to future years. This is explained by the following:

An actuarial study is done every two years and recommendations regarding the Other Post-Employment Benefits (OPEB) long term liability and Annual Required Contribution (ARC) are made at that time. The most recent actuarial valuation was completed as of June 30, 2017. The report is an accounting report and includes some costs associated with the community rating subsidy. A true funding report could show a lower liability and contribution, however, the cost of a preparing a separate report is not warranted.

Based on the previous valuation from 2015, we expected to have an Unfunded Actuarial Accrued Liability at 6/30/17 of \$83.8 million (versus \$76.9 million at 6/30/15). However, due to changes in assumptions (based on an Experience Study of >36,000 participants), the Accrued Liability is \$77.5 million.

Assuming full funding (and using a 7.5% discount rate) the fund would be fully funded in thirty years – 2047. However, this would require a substantial increase in funding each year compared to Pay-as-You-go payments. The Annual Required Contribution (ARC) to fully fund the liability is \$3.507 million, or \$940K over the pay-as-you-go rate of \$2.567 million. The pay-as-you-go rate is equal to the expected annual benefits payments.

The current report uses a discount rate of 7.5%. The 2015 report used an 8% discount rate.

Changes by the Select Board, as recent as last year for FY19, resulted in the liability under the Fully funded scenario increasing to \$47.3 million (from \$44.8 million in 2015). Based on a 4% discount rate, which reflects not fully funding the liability, the liability increases to \$77.5MM (versus \$78.4MM in 2015). Currently, assets contributed to fund future expenses are \$2.487MM at 6/30/2017 and the amounts above are net of current assets.

The estimated Annual Required Contribution, including current premiums for retirees, for the next few fiscal years is as follows:

	Report Date	
	<u>30-Jun-15</u>	<u>30-Jun-17</u>
FY16	\$3,525,611	
FY17	\$3,677,248	\$ 3,507,804
FY18	\$3,835,482	\$ 3,654,077
FY19	\$4,000,602	\$ 3,806,470
FY20		\$ 3,965,239

The goal of the funding schedule is to eliminate the unfunded actuarial liability and fund for current benefits and expenses.

Miscellaneous

General Insurance:

Finance Committee’s proposed FY20 General Insurance budget is \$415,000, a 4.80% increase from FY19, but \$15,000 less than proposed by the Town Manager. The following explains this recommendation.

The General Insurance Budget covers the premiums for the following policies: property, general liability, auto/equipment, law enforcement, public officials, school board, bonding, vacant property, drone & flood – and the Town has an umbrella policy. The Massachusetts Interlocal Insurance Association (MIIA) is the Town’s insurer for most policies, representing the bulk of the budget, but does not write policies for vacant buildings (town has 2), drones (1), statutory bonding, flood coverage (for properties in the “flood” zones). Renaissance Alliance (vacant and drone) and Hartford (flood) cover the remainder.

Given annual guidance from the MIIA and expected changes in terms of buildings to be covered, etc., plus the known cost of the other policies, the Town Comptroller estimated the following:

	FY18	FY19	FY20 (estimated)
MIIA Policy (net of rewards/credits, endorsements/changes, building audit, etc.)	\$360,329.00	\$347,522.00	\$397,251.20
Renaissance and Hartford Policies	\$30,010.21	\$32,148.60	\$34,200
Total	\$390,339.21	\$379,670.60	\$431,451.20
Budget	\$390,340.00	\$396,000.00	TM submitted \$430,000.00
Variance	\$0.79	\$16,329.40	

**In the period since the Town Manager’s budget of \$430,000 was released, the MIIA sent their estimated renewal notice, which had a base value reduction of ~\$15,000, hence the Finance Committee recommendation of \$415,000. This is agreed upon by the Town Comptroller.

Reserve Fund:

The Finance Committee accepts the Town Manager's recommendation of funding \$400,000 for the Reserve Fund. Once appropriated by Town Meeting, the Reserve Fund meets the additional, unexpected needs of individual departments, does not require a vote at Town Meeting, and is under the discretion of the Finance Committee. Payments from the Reserve Fund are for one-time, unexpected expenses that individual departments incur during the Fiscal Year. This Fund is a convenient source of balancing budgets at the end of the Fiscal Year, especially during the

time-period between the end of Spring Town Meeting and June 30. A complete list of Reserve Fund transfers for FY19 through April 25, 2019 are attached as an Appendix.

Environmental Remediation:

Finance Committee's proposed FY20 Environmental Remediation budget is \$40,000, a 5.26% increase from the FY19 amount of \$38,000. This budget covers costs of cleaning municipal land, environmental testing and mitigation services; as necessary and as mandated by the Department of Environmental Protection (DEP). This was in-line with the Town Manager's recommendation, with no additional comment.

Capital Budgets

Capital Expenditures:

The Finance Committee supports the following FY20 recommendations from the Capital Planning Committee.

Project	Capital Stabilization Fund	Building Stabilization Fund	Free Cash	Water & Sewer Retained Earnings	Cemetery Perpetual Care Fund	Total
DPW Roads & Sidewalks	\$248,000		\$77,000			\$325,000
Public Safety Radio (2/4)	\$125,000					\$125,000
ADA Improvements	\$125,000					\$125,000
Public Safety & Town Hall Generators	\$356,000					\$356,000
Main St. at Highland Construction	\$150,000					\$150,000
Ethernet Cabling Phase 2	\$30,000					\$30,000
Police Active Shooter Rifles	\$27,000					\$27,000
Deferred / Strategic Maintenance			\$100,000			\$100,000
MS4 Permit Year 2				\$200,000		\$200,000
Mini Excavator				\$10,000	\$60,000	\$70,000
TOTAL	\$1,061,000	\$0	\$177,000	\$210,000	\$60,000	\$1,508,000

Though the override injection of funds has certainly helped increase the capacity to perform capital projects, we continue to see limited funds available from the Building Stabilization Fund and the Capital Stabilization Fund as debt service dominates the payments being made from these Funds.

Debt Service (Funded Debt):

Finance Committee agrees with the Town Manager’s revised Debt Service figures, shown below. Of note is that this differs from the original numbers provided in the Town Manager’s budget, which was put together before estimated debt for new borrowings was known. Since then, McCall Phase 2, a High School BAN and Swanton Street Bridge project estimates were added, increasing the Interest component by \$327,082.78, to arrive at the totals below.

FY 2020 Debt Service Budget

Existing debt and estimates for new projects

Prop 2½ Excluded	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Existing			
McCall School	1,010,000.00	238,208.76	1,248,208.76
Lincoln School	255,000.00	29,348.72	284,348.72
School Building Remodeling	10,000.00	200.00	10,200.00
Wright Locke Farm	173,721.00	92,679.86	266,400.86
Vinson Owen School	748,000.00	497,617.50	1,245,617.50
High School	2,577,000.00	2,920,701.26	5,497,701.26
Aberjona Culvert	155,000.00	247,775.00	402,775.00
Skillings Environmental Remediation	90,000.00	147,931.26	237,931.26
Skillings Turf Field	115,000.00	90,890.00	205,890.00
Estimated			
* McCall Phase II Estimate		114,000.00	114,000.00
* High School BAN		150,082.00	150,082.00
Subtotal Prop 2½ Excluded	5,133,721.00	4,529,434.36	9,663,155.36
Building Stabilization Fund	1,860,500.00	500,970.02	2,361,470.02
Capital Stabilization Fund	380,000.00	119,781.26	499,781.26
General Fund	235,779.00	66,810.14	302,589.14
Estimated			
*Swanton St Bridge Estimate		63,000.00	63,000.00
TOTAL	7,610,000.00	5,279,995.78	12,889,995.78

Retiring Debt to Capital:

Finance Committee's proposed FY20 Retiring Debt to Capital appropriation is \$0.00, in line with the Town Manager's recommendation and per the policy set forth associated with the operating override vote which appropriates \$2M to Capital per year moving forward.

Prior to the operating override for FY20, the Finance Committee followed a policy that it adopted in 2010 stating that as older (Non-Proposition 2 1/2 Excluded—because before creation of the Stabilization funds, the Town's debt service was funded through the General Fund) bonds matured and debt service declined, amounts that were formerly committed to capital project debt service would be transferred each year to the Capital Stabilization Fund to support new capital projects. This practice supplemented the annual \$3.9M appropriations to the Stabilization Funds and allows the Town to maintain a consistent ratio of spending on capital maintenance projects over time.

Building and Capital Stabilization – Annual Appropriations:

The Finance Committee's proposed FY20 appropriations to the Building and Capital Stabilization Annual Appropriations are in line with the Town Manager's recommendation. The FY20 increases include the standard 2.5% growth from FY19 (\$98,349) associated with Proposition 2 ½ allowable property tax increase and also the \$2M additional allocation voted in the override. The total appropriation increase to the combined funds is 53.3%.

It should be noted that total *incremental* funding for capital uses is ~\$1.2M, not the full \$2M voted in the override. This is due to the ending of the policy of committing retiring general debt to these funds ("Retiring Debt to Capital"), which would have provided ~\$800K of funding if the policy was followed in FY20. Instead, it was jointly agreed upon by the Select Board, Capital Planning Committee and Finance Committee that dedicating additional funding via the override would reduce concern of impact from future operating expense constraints.

Energy Champion Rebate:

The Finance Committee agrees with the Town Manager's request of \$30,000 transfer into the Building Stabilization Fund to account for the energy savings produced by the new boiler at The Muraco School. This program reimburses the Stabilization funds for the debt service on incremental capital expenditures required in order to minimize the total life-cycle cost of a project.

Enterprise Funds

Water & Sewer:

The Water & Sewer Department operates as a division of the Department of Public Works and is an enterprise fund, which means that it is separate from the operating budget and funds its expenses, both direct and indirect, from ratepayers and user fees, not from property taxes. The breakdown of these expenses is as follows:

FY20 Direct Expenses (up 4.1% in FY20 from FY19):

Personal Services:	\$1,365,260
Expenses:	<u>\$8,485,778</u>
Total:	\$9,851,038
Equipment:	\$ 130,000*

**Note: equipment is voted separately under the Capital budget*

The exception to the Water & Sewer Department’s self-funding is with debt service and MWRA debt, which are both funded 86.45% by the property tax levy--Direct Expenses above include \$4,216,817 of MWRA Debt charged to the Town and \$1,283,271 of Local funded debt. The MWRA assessment is for water and sewer services provided by the MWRA. The MWRA bases its assessments on a rolling multi-year average of Water and Sewage use.

FY20 Indirect Expenses (up 7% in FY20 from FY19):

Shared Employees:	\$ 815,821
Health Insurance:	\$ 260,529
Pension	\$ 168,051
General Services	\$ 102,221
Workers Comp/UI	<u>\$ 68,191</u>
INDIRECT TOTAL:	\$1,414,812

The Indirect Expenses above are allocations made from the Town’s various municipal departments for time spent supporting the Water and Sewer functions.

Revenue Sources:

FY20 Revenues are projected as follows:

Service Charge	\$ 130,284
Usage Charges	\$5,689,474
Sprinkler Fee	\$ 17,497
Interest Earned	\$ 14,745
Liens/Interest	\$ 167,146
Other	<u>\$ 94,670</u>
Subtotal:	\$6,113,816
Chapter 110 Tax Levy:	\$4,942,022
Retained Earnings	<u>\$ 210,032</u>
TOTAL:	\$11,265,850

Remaining retained earnings are 6.55% of the FY20 budget, which is in line with the DPW's target of 5-10%.

Recreation Department:

The Recreation Department operates as another enterprise fund, separate from the operating budget and largely responsible for its direct and indirect expenses. The Department also typically receives a subsidy from the Town for the services and programming it provides. In FY20, the subsidy from the General Fund to the Recreation Enterprise Fund is \$175,000, the same as requested from FY15-19.

The Recreation Department's youth programs continue to be strong, with revenues up YoY. The Wrap-around care, new for FY19, seems not to be as popular as pre-existing programs but this program is being reviewed and in general, the Department's programming is reviewed and changed regularly to match demand within the Town.

The breakdown of revenue and expenses is as follows:

Budget Calculations	FY20
	BUDGET
Direct Expenses	\$1,970,174
Indirect Expenses	<u>\$365,534</u>
Total Expenses	
FY20	\$2,335,708
Revenue	\$1,904,000
Total	(\$431,708)
Town Allocation	\$175,000

Recreation is showing a deficit of	(\$256,708)
Retained Earnings	\$256,708
Balance	\$0

Three-Year Plan:

All decisions made in support of annual budgets have significant implications for subsequent years. It is important to analyze the projected revenues and expenses over a several year period. The 3-year plan supplemented here as an appendix is not a multi-year approved budget, nor a policy statement. It is a projection designed to understand the implications of growth in revenues and expenses using key drivers, some of which are defined, such as the property-tax growth rates and contractually-fixed personal services rates, while others are assumptions. This planning tool provides a framework for the key stakeholders, town and school management, Select Board, Town Meeting members, etc., to consider policy and financial decisions to balance providing services to the Town and keeping its finances sound.

The forecasting methodology is typically a maintenance budget approach; that is, projected increases in the costs needed to maintain the “current level of services” reflected in a particular year’s budget. As a general rule, it includes increases driven by current collective bargaining agreements, other existing purchase of service contracts, estimated inflationary pressures, or scheduled items, such as debt. Revenues are generally based on historical experience informed by specific outside knowledge, such as input on state aid. Importantly, no new cost savings initiatives or extraordinary revenue increases are factored in.

FY20’s update to the three-year plan included a significant difference in the form of an expansion of services and expense, and thus required revenue in the form of an operating override. What further complicates this year’s update of the model is the fact that the max allowable tax levy, though increasing by the voted \$10M, is not completely utilized or spent. In line with what was communicated to voters, the FY20 budget will utilize \$6.7M of the max allowable \$10M increase. Without knowing the exact details of next year’s budget, it is expected and has been communicated that the Town will spend the full \$10M of the override in FY21, increasing the levy back to the max allowable amount.

It is difficult to prepare the three-year plan without knowing the settlement of future labor contracts that will arise during the period, a Town Meeting approved school facilities plan (Lynch, Muraco, Carriage House, etc.), an updated Town Master Plan, and definitive capital funding plans. Additionally, as we have seen over the past few years, State Aid can be a volatile revenue source, and can significantly alter the Town’s ability to fund services.

The financial model in Appendix 3 is a projection to aid the Town in decision making. It does not represent a commitment on the part of the Finance Committee or any of the departments in Town. This model presents a largely level services view, and makes the following assumptions:

- Revenue grows in line with historical trends.
- Steps, Columns and unallocated wage reserves are funded.
- School additions for enrollment and mandated costs are included.
- Together with the annual spending on retiree health care costs, continued funding to lower the OPEB liability is included.

Appendices

- **Appendix 1: Budget by Department Summary**
- **Appendix 2: Revenue Budget**
- **Appendix 3: Three-year plan**
- **Appendix 4: Reserve Fund Details**
- **Appendix 5: Revolving Fund Details**
- **Appendix 6: Municipal Budget details**
- **Appendix 7: Education Budget details**
- **Appendix 8: Undistributed Budget details**

Appendix 1: Budget by Department Summary

Dept. Code	FY18 Actual	FY19 Budget	FY20 Request	FY20 Manager	FY20 FinCom
GENERAL GOVERNMENT					
1210 Town Manager - Administration	654,195	716,972	729,030	729,030	729,030
1520 Human Resources	129,000	161,027	174,118	174,118	174,118
1310 Finance Committee	3,267	6,000	6,000	6,000	6,000
1330 Comptroller	345,896	363,961	374,161	373,431	376,916
1340 Assessor	250,077	264,392	275,750	275,750	275,750
1350 Collector/Treasurer	413,910	473,293	475,600	475,600	475,600
1360 Audit	76,000	100,000	80,000	80,000	80,000
1412 Engineering	491,654	530,731	562,349	562,349	562,349
1431 Building and Zoning	341,423	371,810	372,142	372,142	372,142
1415 Conservation Commission	51,594	55,812	57,873	57,873	57,873
1400 Planning Board	114,889	144,935	376,158	175,184	175,184
1610 Town Clerk	353,310	411,896	399,264	399,264	399,264
1510 Legal	411,567	375,000	400,000	400,000	400,000
1530 Information Technology	602,708	638,162	664,176	664,176	664,176
1540 General Services	123,214	140,275	140,275	140,275	140,275
Total General Government	4,362,702	4,754,266	5,086,896	4,885,191	4,888,676
CULTURE					
6110 Library	1,852,043	1,977,222	1,989,206	1,989,206	1,989,206
6940 Archival Center	18,012	18,300	18,900	18,900	18,900
6941 Historical Commission	20,199	12,000	16,500	16,500	16,500
Total Culture	1,890,255	2,007,522	2,024,606	2,024,606	2,024,606
HEALTH/SOCIAL					
5110 Health	336,197	364,211	434,324	361,026	361,026
5410 Council on Aging	270,765	288,544	356,052	344,064	344,064
5420 Veterans' Services	29,315	45,690	45,726	45,726	45,726
Total Health/Social	636,277	698,445	836,102	750,816	750,816

Dept. Code	FY18 Actual	FY19 Budget	FY20 Request	FY20 Manager	FY20 FinCom
PUBLIC SAFETY					
2110 Police Department	4,610,846	4,971,591	5,558,341	5,396,459	5,396,459
2210 Fire Department	4,685,850	5,086,905	5,614,787	5,216,492	5,108,877
2420 Sealer of Weights and Measures	9,440	9,946	9,946	9,946	9,946
Total Public Safety	9,306,136	10,068,442	11,183,074	10,622,897	10,515,282
PUBLIC WORKS					
4100 DPW	6,425,882	6,651,788	6,983,460	6,807,061	6,807,061
4171 Snow and Ice	693,829	400,000	400,000	400,000	400,000
Total Public Works	7,119,711	7,051,788	7,383,460	7,207,061	7,207,061
Total Municipal Departments	23,315,080	24,580,463	26,514,138	25,490,571	25,386,441
EDUCATION					
3100 Schools	47,403,159	50,272,465	54,558,094	54,302,001	54,231,249
Vocational School	275,542	248,638	256,097	256,097	243,785
Total Education	47,678,701	50,521,103	54,814,191	54,558,098	54,475,034
UNALLOCATED EXPENSES	0	100	400,000	400,000	400,000
Total Municipal and Education Budget	70,993,781	75,101,666	81,728,329	80,448,669	80,261,475
UNDISTRIBUTED					
1910 Energy	2,173,072	2,225,905	2,182,677	2,182,677	2,133,470
Personnel Benefits					
9110 Contributory Retirement	4,472,543	4,815,509	5,143,278	5,372,390	5,132,390
9120 Workers' Compensation	300,000	300,000	450,000	450,000	420,000
9130 Unemployment Compensation	75,000	75,000	75,000	75,000	75,000
9140 Health Insurance	10,062,152	11,215,000	12,000,000	11,669,760	11,669,760
9150 Medicare Tax	960,000	960,000	1,000,000	985,000	985,000
1962 GASB OPEB Fund	250,000	200,000	250,000	250,000	350,000

Dept. Code	FY18 Actual	FY19 Budget	FY20 Request	FY20 Manager	FY20 FinCom
Miscellaneous					
9450 General Insurance	390,339	396,000	430,000	430,000	415,000
9430 Reserve Fund	400,000	400,000	400,000	400,000	400,000
9460 Environmental Remediation Services	35,000	38,000	40,000	40,000	40,000
9910 Transfer to Cultural Council	0	0	5,000	5,000	5000
Parking Meter Fund - Wedgemere/Tow	95,000	80,000	80,000	80,000	0
Master Plan Article	0	0	30,000	30,000	0
Eversource	265,000	70,000	70,000	70,000	0
Prior year bills/Other Expenses	3,851	275,000	600,000	500,000	0
Total Undistributed	19,481,957	21,050,414	22,755,955	22,539,827	21,625,620
Capital Appropriations					
Current Year Expenditures					
Capital Articles (General Fund Rev/Free Cash) - Lake Street Bridge					0
Capital Articles (General Fund Rev/Free	220,000	220,000	70,000	70,000	77,000
Capital Articles (from Cemetery)	55,000	70,000	70,000	70,000	60,000
Capital/Building Stabilization Fund (Di	1,234,525	1,705,000	1,581,200	1,581,200	1,061,000
Capital Deferred Maintenance (from Fr	100,000	100,000	100,000	100,000	100,000
1711 Funded Debt	6,936,206	7,644,566	7,610,000	7,610,000	7,610,000
1712 Interest on Funded Debt	5,465,005	5,349,183	4,952,913	4,952,913	5,279,996
Sub-Total Current Year Expenditures	14,010,736	15,088,749	14,384,113	14,384,113	14,187,996
Capital Fund Transfers					
		3,933,955		6,032,304	
1961 Building Stabilization - Annual Approp	2,679,365	2,746,349	3,215,008	3,215,008	3,215,007
1962 Capital Stabilization - Annual Appropri	1,158,639	1,187,606	2,817,296	2,817,296	2,817,296
Capital/Building Stabilization Fund - Re	654,120	763,785	775,956	0	0
Capital/Building Stabilization Fund - Er	30,000	30,000	30,000	30,000	30,000
Sub-Total Capital Fund Transfers	4,522,124	4,727,740	6,838,260	6,062,304	6,062,303
Total Capital	18,532,860	19,816,489	21,222,373	20,446,417	20,250,299

Dept. Code	FY18 Actual	FY19 Budget	FY20 Request	FY20 Manager	FY20 FinCom
Non-Appropriated					
State Assessments	525,611	586,600	568,021	568,021	568,021
Cherry Sheets	31,454	32,443	32,676	32,676	32,676
Overlay	386,919	398,914	408,887	408,887	408,887
Total Non-Appropriated	943,984	1,017,957	1,009,584	1,009,584	1,009,584
Other					
Water & Sewer - Chapter 110 and COL	4,821,890	4,820,809	4,942,003	4,942,003	4,942,022
Recreation General Fund Subsidy and	197,108	175,000	175,000	175,000	175,000
	5,018,998	4,995,809	5,117,003	5,117,003	5,117,022
TOTAL GROSS EXPENSES	114,971,580	121,982,335	131,833,243	129,561,500	128,264,000

Appendix 2: Revenue Budget

REVENUES	Town Manager			Finance Committee			
	FY2018 Actual	FY2019 Budget Projections	FY2020 Budget w/Override	FY19 Revised	FY20	FY20 Variance from Manager	FY20 to FY19 V%
				Projections 3/28/19	Projections 3/28/19		
TAX REVENUE							
Property Tax Revenue	70,782,146	73,658,709	76,378,072	73,658,709	76,378,072	-	3.7%
Property Tax to Cap & Bldg Stab Funds	3,838,003	3,933,954	4,032,303	3,933,954	4,032,303	-	2.5%
New Growth Revenue	904,093	856,483	817,941	856,483	817,941	-	-4.5%
Water & Sewer	4,816,192	4,820,809	4,942,003	4,820,809	4,942,003	-	2.5%
Operating Override	-	-	6,707,929	-	6,700,000	(7,929)	
Debt Exclusion Override Tax Revenue:							
McCall <i>(net of MSBA contract assistance)</i>	365,293	322,768	276,218	322,768	276,218	-	-14.4%
Lincoln	309,929	302,069	284,349	302,069	284,349	-	-5.9%
Immediate Repairs	12,856	11,110	10,200	11,110	10,200	-	-8.2%
Wright-Locke Farm	276,824	271,612	266,401	271,612	266,401	-	-1.9%
Vinson-Owen	1,299,704	1,280,495	1,245,618	1,280,495	1,245,618	-	-2.7%
High School	5,798,043	5,720,906	5,497,701	5,720,906	5,497,701	-	-3.9%
Aberjona River Culvert	146,847	402,008	402,775	402,008	402,775	-	0.2%
Skillings Environmental Remediation	108,037	239,971	237,931	239,971	237,931	-	-0.9%
Skillings Turf	31,188	203,177	205,890	203,177	205,890	-	1.3%
McCall Phase I and II	-	299,303	299,909	299,303	299,909	-	0.2%
adjustments - from reserves for debt premiums	(116,441)	(6,924)	-	(6,924)	(6,420)	(6,420)	-7.3%
	8,232,280	9,046,495	8,726,991	9,046,495	8,720,571	(6,420)	-3.6%
TOTAL TAX REVENUE	88,572,714	92,316,450	101,605,239	92,316,450	101,590,890	(14,349)	10.05%
STATE REVENUE							
State Aid	9,625,830	10,695,524	11,000,220	10,695,524	11,000,220	-	2.8%
School Building Assistance	672,082	672,082	672,082	672,082	672,082	-	0.0%
TOTAL STATE REVENUE	10,297,912	11,367,606	11,672,302	11,367,606	11,672,302	-	2.7%
LOCAL RECEIPTS							
Motor Vehicle Excise	4,037,869	3,775,000	3,775,000	3,775,000	3,775,000	-	0.0%
Meals Tax	196,187	190,000	200,000	190,000	200,000	-	5.3%
Penalties & Interest	306,584	300,000	310,000	200,000	200,000	(110,000)	0.0%
Pilot Payment	50,967	50,000	50,000	50,000	50,000	-	0.0%
Solid Waste Fees	1,452,405	1,420,000	1,450,000	1,300,000	1,400,000	(50,000)	7.7%
Fees (includes Ambulance fees)	945,650	945,000	850,000	850,000	850,000	-	0.0%
Rentals	54,572	51,000	55,000	50,000	50,000	(5,000)	0.0%
Cemetery	217,298	210,000	220,000	215,000	215,000	(5,000)	0.0%
Other Departmental	100,008	75,000	100,000	85,000	100,000	-	17.6%
Licenses & Permits	1,606,060	1,600,000	1,600,000	1,400,000	1,500,000	(100,000)	7.1%
Special Assessments	1,595	-	-	-	-	-	-
Fines & Forfeits	31,806	31,000	32,000	30,000	30,000	(2,000)	0.0%
Investment Income	245,254	70,000	75,000	260,000	200,000	125,000	-23.1%
Medicaid Reimbursement	100,400	100,000	100,000	100,000	100,000	-	0.0%
Misc. Recurring	-	-	-	-	-	-	-
Misc. Non-recurring	359,544	-	-	1,021,000	-	-	-100.0%
TOTAL LOCAL RECEIPTS	9,706,199	8,817,000	8,817,000	9,526,000	8,670,000	(147,000)	-9.0%

FY20 Finance Committee Report

STABILIZATION FUND TRANSFERS IN							
Building Stabilization	2,525,646	2,440,084	2,361,470	2,440,084	2,361,470	-	-3.2%
Capital Stabilization	533,581	513,181	499,781	513,181	499,781	-	-2.6%
Building Stabilization - Capital	200,000	900,000	800,000	900,000	-	(800,000)	-100.0%
Capital Stabilization - Capital	1,034,525	805,000	781,200	805,000	1,061,000	279,800	31.8%
TOTAL STABILIZATION TRANSFERS IN	4,293,752	4,658,265	4,442,451	4,658,265	3,922,251	(520,200)	-15.8%
OTHER TRANSFERS IN							
Enterprise Funds - Indirects & Other	1,635,998	1,657,749	1,779,507	1,657,749	1,779,507	-	7.3%
Parking Meter Fund	102,000	152,000	125,000	152,000	125,000	-	-17.8%
Parking Meter Fund - Wedgemere/Town Center	95,000	80,000	80,000	80,000	-	(80,000)	-100.0%
Cemetery Perpetual Care - Operating	70,000	70,000	70,000	70,000	70,000	-	0.0%
Cemetery Perpetual Care - Capital/Article	55,000	70,000	70,000	70,000	60,000	(10,000)	-14.3%
Transfer from Other funds	3,362	-	-	-	-	-	-
Transfer from Prior Year Article Funds	634,656	-	-	-	-	-	-
Unallocated Wage Article Fund	-	-	-	-	-	-	-
TOTAL OTHER TRANSFERS IN	2,596,016	2,029,749	2,124,507	2,029,749	2,034,507	(90,000)	0.2%
FUND BALANCE AND FREE CASH							
Free Cash - annual budget (<i>capital + retiring debt + e</i>)	-	1,918,852	800,000	1,918,852	267,630	(532,370)	-86.1%
Free Cash - deferred maintenance	100,000	100,000	100,000	100,000	100,000	-	0.0%
Free Cash - one-time capital/other uses	1,548,406	302,500	-	302,500	-	-	-100.0%
Fund Balance - reserved for debt premiums	116,441	6,914	-	6,914	6,420	6,420	-7.1%
Fund Balance - reserved for overlay	863,000	465,000	-	465,000	-	-	-100.0%
TOTAL FUND BALANCE AND FREE CASH	2,627,847	2,793,266	900,000	2,793,266	374,050	(525,950)	-86.6%
TOTAL	118,094,439	121,982,336	129,561,499	122,691,336	128,264,000	(1,297,499)	4.5%

Appendix 3: Three-year Plan

Revenues - 3 Year Plan									
	Fincom	FY21 TO FY21	Forecast	FY21 TO FY22	Forecast	FY22 TO FY23	Forecast		
	Fiscal Year	%	Fiscal Year	%	Fiscal Year	%	Fiscal Year		
	2020	Inc/(Dec)	2021	Inc/(Dec)	2022	Inc/(Dec)	2023		
Max Allowable Levy Calculations									
Property Tax Revenue	76,413,900.00	17.01%	89,412,637.30	3.44%	92,486,343.04	3.41%	95,636,891.41		
New Growth Revenue	817,941.27	0.00%	817,941.27		817,941.27		817,941.27		
Property Tax to Capital & Building Stabilization Funds	4,032,302.72	2.50%	4,133,110.29	2.50%	4,236,438.05	2.50%	4,342,349.00		
Voted Override Amount - Operating allocation	10,000,000.00								
Tax Levy Limit	91,264,143.99		94,363,688.86		97,540,722.35		100,797,181.68		
Property Tax to Water & Sewer Fund per CH110	4,942,003.00		4,472,099.58		4,453,326.96		4,434,508.42		
Gross Debt Exclusion Override Revenues/Premiums	8,720,571.36		8,518,545.19		8,144,361.98		7,981,046.16		
Max Allowable Levy	104,926,718.35		107,354,333.63		110,138,411.30		113,212,736.26		
REVENUES									
Property Tax Revenue									
Property Tax Revenue	76,378,071.70	2.50%	85,993,413.29	2.50%	92,364,138.43	2.50%	95,511,631.69		
New Growth Revenue	817,941.27	0.00%	817,941.27	0.00%	817,941.27	0.00%	817,941.27		
Property Tax to Capital & Building Stabilization Funds	4,032,302.72	2.50%	4,133,110.29	2.50%	4,236,438.05	2.50%	4,342,349.00		
Property Tax to Water & Sewer Fund per CH110	4,942,003.00	per d/s (*)	4,472,099.58	per d/s (*)	4,453,326.96	per d/s (*)	4,434,508.42		
Override Revenue Input	6,700,000.00		3,300,000.00						
Gross Debt Exclusion Override Revenues/Premiums									
McCall (net of MSBA reimbursement)	276,218.00	per d/s (*)	230,618.00	per d/s (*)	-	per d/s (*)	-		
Lincoln	284,348.72	per d/s (*)	270,828.72	per d/s (*)	265,376.22	per d/s (*)	253,473.11		
Immediate Repairs	10,200.00	per d/s (*)	-	per d/s (*)	-	per d/s (*)	-		
Hamilton/Wright-Locke Farm	266,400.86	per d/s (*)	256,299.69	per d/s (*)	251,236.98	per d/s (*)	246,174.27		
Vinson-Owen	1,245,617.50	per d/s (*)	1,227,337.50	per d/s (*)	1,203,807.50	per d/s (*)	1,173,802.50		
High School	5,497,701.26	per d/s (*)	5,390,706.26	per d/s (*)	5,280,936.26	per d/s (*)	5,170,591.26		
Aberjona	402,775.00	per d/s (*)	400,025.00	per d/s (*)	402,025.00	per d/s (*)	398,525.00		
Skillsings	237,931.26	per d/s (*)	238,431.26	per d/s (*)	238,681.26	per d/s (*)	238,681.26		
Skillsings Field	205,890.00	per d/s (*)	205,140.00	per d/s (*)	204,140.00	per d/s (*)	202,890.00		
McCall Phase 2	299,908.76	per d/s (*)	299,158.76	per d/s (*)	298,158.76	per d/s (*)	296,908.76		
Reclass from F/B reserve for debt premiums	(6,420.00)	DE-1 adj	-	DE-1 adj	-	DE-1 adj	-		
Total Debt Exclusions	8,720,571.36	-2.32%	8,518,545.19	-4.39%	8,144,361.98	-2.01%	7,981,046.16		
Total Property Taxes/Tax Levy	101,590,890.05	5.56%	107,235,109.62	2.59%	110,016,206.69	2.79%	113,087,476.53		
State and Local Receipts									
Cherry Sheet State Aid	11,000,220.00	inc \$100k/yr	11,100,220.00	inc \$100k/yr	11,200,220.00	inc \$100k/yr	11,300,220.00		
School Building Assistance	672,082.00	0% - fixed	672,082.00	n/a	-	n/a	-		
Local Receipts (net of Myopia Betterment)	8,670,000.00	1.00%	8,756,700.00	1.00%	8,844,267.00	1.00%	8,932,709.67		
Local Receipts - Myopia Betterment	-	n/a	-	n/a	-	n/a	-		
Local Receipts - Premiums reserved or budgeted	-	n/a	-	n/a	-	n/a	-		
Total Other Recurring	20,342,302.00	0.92%	20,529,002.00	-2.36%	20,044,487.00	0.94%	20,232,929.67		
Building Stabilization & Capital Stabilization Fund Transfers In									
Building Stabilization (covers debt service)	2,361,470.02	per d/s (*)	2,291,460.02	per d/s (*)	2,202,867.52	per d/s (*)	2,127,072.51		
Capital Stabilization (covers debt service)	499,781.26	per d/s (*)	488,256.26	per d/s (*)	471,781.26	per d/s (*)	459,608.76		
Non-GF BSF direct capital	-	0.00%	-	0.00%	-	0.00%	-		
Non-GF CSF direct capital	1,061,000.00	0.00%	1,061,000.00	0.00%	1,061,000.00	0.00%	1,061,000.00		
Total BSF/CSF Transfers	3,922,251.28	-2.08%	3,840,716.28	-2.74%	3,735,648.78	-2.35%	3,647,681.27		
Other Transfers In									
Indirects from Water/Sewer & Recreation Enterprise Funds	1,779,507.00	3.00%	1,832,892.21	3.00%	1,887,878.98	3.00%	1,944,515.35		
Transfer from Parking Meter Fund - Operating	125,000.00	0.00%	125,000.00	0.00%	125,000.00	0.00%	125,000.00		
Transfer from Parking Meter Fund - Wedgemere/Town Center	-	0.00%	-	0.00%	-	0.00%	-		
Transfer from Cemetery Perpetual Care - Operating	60,000.00	0.00%	60,000.00	0.00%	60,000.00	0.00%	60,000.00		
Transfer from Cemetery Perpetual Care - Capital/Article	70,000.00	0.00%	70,000.00	0.00%	70,000.00	0.00%	70,000.00		
Transfer from Other Funds	-	0.00%	-	0.00%	-	0.00%	-		
Transfer from PY article funds	-	0.00%	-	0.00%	-	0.00%	-		
Total Other Transfers	2,034,507.00	2.62%	2,087,892.21	2.63%	2,142,878.98	2.64%	2,199,515.35		
Free Cash & Overlay (budgetary only)									
FC to fund annual budget (capital + retiring debt + def'd maint + strategic maintenance)	367,630.00	formula	1,081,600.19	formula	1,108,632.48	formula	1,117,334.77		
FC to one-time capital/other uses	-	0.00%	-	0.00%	-	0.00%	-		
FB Reserve for Debt Service (DE-1 adjs)	6,420.00	0.00%	-	0.00%	-	0.00%	-		
FB Reserve for Overlay	-	0.00%	159,357.28	0.00%	155,267.48	0.00%	151,282.65		
Total Free Cash & Overlay	374,050.00	231.76%	1,240,957.47	1.85%	1,263,899.96	0.37%	1,268,617.42		
Total	128,264,000.33	5.20%	134,933,677.58	1.68%	137,203,121.41	2.36%	140,436,220.24		

FY20 Finance Committee Report

Expenditures - 3 Year Plan									
		Fincom	FY20 TO FY21	Forecast	FY21 TO FY22	Forecast	FY22 TO FY23	Forecast	
		Fiscal Year	%	Fiscal Year	%	Fiscal Year	%	Fiscal Year	
		2020	Inc/(Dec)	2021	Inc/(Dec)	2022	Inc/(Dec)	2023	
EXPENSES									
Municipal & Education									
General Government		4,888,675.99	6.50%	5,206,439.93	4.50%	5,440,729.73	4.50%	5,685,562.56	
Library/Archives		2,024,606.00	5.00%	2,125,836.30	3.00%	2,189,611.39	3.00%	2,255,299.73	
Health/Council on Aging/Veterans		750,816.00	7.00%	803,373.12	5.00%	843,541.78	5.00%	885,718.86	
Public Safety		10,515,282.00	7.00%	11,251,351.74	5.00%	11,813,919.33	5.00%	12,404,615.29	
Public Works		7,207,061.00	4.00%	7,495,343.44	2.00%	7,645,250.31	2.00%	7,798,155.31	
Unallocated Wage Availability		400,000.00	per RH		per RH	-	per RH	-	
	Total Municipal Departments	25,786,440.99	4.25%	26,882,344.53	3.91%	27,933,052.53	3.92%	29,029,351.77	
Education									
	Salaries	46,130,711.00	5.50%	48,667,900.11	5.50%	51,344,634.61	5.50%	54,168,589.51	
	Expenditures	8,100,538.00	3.50%	8,384,056.83	3.50%	8,677,498.82	3.50%	8,981,211.28	
	Vocational	243,785.00	3.00%	251,098.55	3.00%	258,631.51	3.00%	266,390.45	
	Total	54,475,034.00	5.19%	57,303,055.49	5.20%	60,280,764.94	5.20%	63,416,191.24	
	Total Muni & Educati	80,261,474.99	4.89%	84,185,400.01	4.79%	88,213,817.46	4.80%	92,445,543.01	
Undistributed									
Energy		2,133,470.00	0.00%	2,133,470.00	0.00%	2,133,470.00	0.00%	2,133,470.00	
Health Insurance		11,669,760.00	8.00%	12,603,340.80	8.00%	13,611,608.06	8.00%	14,700,536.71	
Contributory Retirement		5,132,390.00	per actuary	5,501,577.98	per actuary	5,894,939.99	per actuary	6,316,428.51	
Other Personnel Benefits		1,480,000.00	4.36%	1,544,599.95	4.36%	1,612,019.60	4.36%	1,682,382.03	
Miscellaneous Undistributed		460,000.00	3.20%	474,717.79	3.20%	489,906.48	3.20%	505,581.13	
Reserve Fund (budgetary only)		400,000.00	0.00%	400,000.00	0.00%	400,000.00	0.00%	400,000.00	
	Total Undistributed	21,275,620.00	6.50%	22,657,706.52	6.55%	24,141,944.14	6.61%	25,738,398.38	
Special Articles/Other:									
Other Post Employment Benefits (OPEB)		350,000.00	0.00%	250,000.00	0.00%	250,000.00	0.00%	250,000.00	
Health Insurance Savings Mitigation Article		-	0.00%	-	0.00%	-	0.00%	-	
Parking Initiatives/DCR (from Pking Meter Fund)		-	0.00%	-	0.00%	-	0.00%	-	
Master Plan Article		-	0.00%	-	0.00%	-	0.00%	-	
Waterfield Lot Development Plan		-	0.00%	-	0.00%	-	0.00%	-	
Eversource		-	0.00%	-	0.00%	-	0.00%	-	
Transfer to School Projects		-	0.00%	-	0.00%	-	0.00%	-	
Transfer to Worker's Comp Reserve		-	0.00%	-	0.00%	-	0.00%	-	
Prior year bills		-	0.00%	-	0.00%	-	0.00%	-	
	Total Special Articles	350,000.00	0.00%	250,000.00	0.00%	250,000.00	0.00%	250,000.00	
Capital & Debt Appropriations									
Capital Expenses									
Capital (from GF/free cash)		77,000.00	0.00%		0.00%	-	0.00%	-	
Capital (from CSF & BSF - direct)		1,061,000.00	0.00%	1,061,000.00	0.00%	1,061,000.00	0.00%	1,061,000.00	
Cemetery Capital (from CPCF - direct)		60,000.00	0.00%	60,000.00	0.00%	60,000.00	0.00%	60,000.00	
Deferred Maintenance (from free cash)		100,000.00	0.00%	100,000.00	0.00%	100,000.00	0.00%	100,000.00	
	Total Capital Expenses	1,298,000.00	0.00%	1,221,000.00	0.00%	1,221,000.00	0.00%	1,221,000.00	
Debt Service									
General Fund Debt Exclusion (outside Prop 2 1/2)		9,399,073.36	per d/s (*)	9,190,627.19	per d/s (*)	8,144,361.98	per d/s (*)	7,981,046.16	
Building Stabilization Fund		2,361,470.02	per d/s (*)	2,291,460.02	per d/s (*)	2,202,867.52	per d/s (*)	2,127,072.51	
Capital Stabilization Fund		499,781.26	per d/s (*)	488,256.26	per d/s (*)	471,781.26	per d/s (*)	459,608.76	
Myopia Road Betterment (local receipt until 2015)		-	per d/s (*)	-	per d/s (*)	-	per d/s (*)	-	
General Fund Debt Non-Excluded (inside Prop 2 1/2)		302,589.14	per d/s (*)	454,695.31	per d/s (*)	430,413.02	per d/s (*)	419,210.73	
Debt adjustment		-	n/a	-	n/a	-	n/a	-	
Swanton	260000	12,889,996.00	-3.61%	12,425,038.78	-9.46%	11,249,423.78	-2.33%	10,986,938.16	
	Total Capital Expenses & Debt	14,187,996.00	-3.82%	13,646,038.78	-8.62%	12,470,423.78	-2.10%	12,207,938.16	
Transfers									
Transfers to Cap & Bldg Stab Fds (from tax levy)		6,032,304.00	2.50%	6,183,111.60	2.50%	6,337,689.39	2.50%	6,496,131.62	
Retiring debt		-	per d/s (*)	881,600.19	per d/s (*)	908,632.48	per d/s (*)	917,334.77	
Energy rebate		30,000.00	0.00%	30,000.00	0.00%	30,000.00	0.00%	30,000.00	
Transfer to Capital Projects & Article funds		-	0.00%	-	0.00%	-	0.00%	-	
Capital Transfers		6,062,304.00	17.03%	7,094,711.79	2.56%	7,276,321.87	2.30%	7,443,466.39	
	Total Capital & Debt	20,250,300.00	2.42%	20,740,750.57	-4.79%	19,746,745.65	-0.48%	19,651,404.55	
Non-Appropriated									
State Charges		568,021.00	1.02%	573,817.20	1.02%	579,672.55	1.02%	585,587.64	
Allowance for Abatements/Overlay		408,887.00	-2.57%	398,393.19	-2.57%	388,168.71	-2.57%	378,206.62	
Cherry Sheet Offsets, budgetary only (actual = \$0)		32,676.00	3.00%	33,656.28	3.00%	34,665.97	3.00%	35,705.95	
	Total Non-Appropriated	1,009,584.00	-0.37%	1,005,866.68	-0.33%	1,002,507.22	-0.30%	999,500.21	
Other									
Water & Sewer Enterprise CH110 transfer		4,942,022.00	per d/s (*)	4,472,099.58	per d/s (*)	4,453,326.96	per d/s (*)	4,434,508.42	
Water & Sewer transfer for COLA - non CH110		-	0.00%	-	0.00%	-	0.00%	-	
Recreation Enterprise subsidy		175,000.00	0.00%	175,000.00	0.00%	175,000.00	0.00%	175,000.00	
Recreation COLA		-	0.00%	-	0.00%	-	0.00%	-	
General Stabilization		-	0.00%	-	0.00%	-	0.00%	-	
	Total Other	5,117,022.00	-9.18%	4,647,099.58	-0.40%	4,628,326.96	-0.41%	4,609,508.42	
	Total	128,264,000.00	4.07%	133,486,823.36	3.37%	137,983,341.44	4.14%	143,694,354.57	

Appendix 4: Reserve Fund Details

FY2019 Reserve Fund Transfers			
Starting Appropriation		\$400,000.00	
<u>Date of Transfer</u>	<u>Appropriation</u>	<u>RFT Amount</u>	<u>Balance</u>
7/12/18	Contributory Retirement	\$15,441.61	\$384,558.39
7/12/18	Eversource Engineering	\$42,500.00	\$342,058.39
10/1/18	Veterans	\$191.00	\$341,867.39
10/18/18	Planning Board	\$2,310.00	\$339,557.39
11/15/18	Fall Town Meeting- Replenish Reserve Fund	-\$60,442.61	\$400,000.00
1/17/19	Legal for Outside Counsel	\$61,413.67	\$338,586.33
3/1/19	Cemetery Clerk Part time to Full Time	\$31,595.00	\$306,991.33
3/7/19	Legal litigation Expenses	\$40,000.00	\$266,991.33
4/11/19	Legal for Outside Counsel	\$33,000.00	\$233,991.33
Total Transferred		\$166,008.67	\$233,991.33
TOTAL AVAILABLE (transferred less pending)		\$233,991.33	

FY2018 Reserve Fund Transfers			
Starting Appropriation		\$400,000.00	
<u>Date of Transfer</u>	<u>Appropriation</u>	<u>RFT Amount</u>	<u>Balance</u>
9/6/17	Thornberry Road Pumping Station	\$17,000.00	\$383,000.00
9/11/17	McCall Expansion Phase I Design	\$58,500.00	\$324,500.00
9/25/17	Stop Light for Johnston Rd and Ridge	\$25,000.00	\$299,500.00
11/9/17	Fall Town Meeting- Replenish Reserve Fund	-\$150,815.00	\$450,315.00
2/26/18	McCall Expansion Phase I Construction	\$20,315.00	\$430,000.00
4/5/18	General Insurance	\$10,000.00	\$420,000.00
4/23/18	McCall Expansion Phase I Construction	\$20,000.00	\$400,000.00
6/4/18	Transfer Station -recycling & waste costs	\$40,000.00	\$360,000.00
6/4/18	Snow & Ice	\$1,490.92	\$358,509.08
6/4/18	Legal Expenses	\$15,000.00	\$343,509.08
6/4/18	Veterans	\$150.00	\$343,359.08
6/11/18	Retiree Health Insurance Means Based Mitigati	\$9,000.00	\$334,359.08
6/11/18	General Insurance - Vehicles	\$340.00	\$334,019.08
7/10/18	Board of Health	\$445.00	\$333,574.08
7/10/18	Snow & Ice	\$628.55	\$332,945.53
Total Transferred		\$67,054.47	\$332,945.53
	ENDING BALANCE REVERTED	\$332,945.53	

Appendix 5: Revolving Fund Details

TOWN OF WINCHESTER, MASSACHUSETTS							
M.G.L. CHAPTER 44 § 53 E 1/2 - REVOLVING FUNDS							
FISCAL YEAR 2019 AS OF MARCH 31, 2019							
	BOH Clinics 8605	Archival Center 8608	Energy 8614	Grass Fields 8634	Synthetic Fields 8635	Historical Commission 8667	Total
Balance as of July 1, 2018	130,211.48	3,868.26	17,990.23	12,945.98	32,446.54	-	197,462.49
Total Revenue	4,106.91	160.00	19,671.65	12,535.00	17,437.50	150.00	54,061.06
Total Expenditures	(67,539.25)	-	(6,700.00)	(7,286.00)	(33,399.70)	-	(114,924.95)
Balance as of March 31, 2019	66,779.14	4,028.26	30,961.88	18,194.98	16,484.34	150.00	136,598.60
<i>SPENDING LIMIT PER 2018 SPRING TOWN MEETING</i>	75,000	5,000	95,000	50,000	50,000	5,000	

Appendix 6: Municipal Budget Details

TOWN MANAGER			FY18 Actual	FY19 Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
112101	51101	PERMANENT	567,542	616,672	622,930	622,930	622,930
112101	51161	SICK LEAVE BUYBACK - NON-UNION	1,504	3,400	3,400	3,400	3,400
		TOTAL PERMANENT	569,045	620,072	626,330	626,330	626,330
112101	51251	TEMPORARY	1,517	2,250	2,250	2,250	2,250
		TOTAL TEMPORARY	1,517	2,250	2,250	2,250	2,250
112101	51359	OVERTIME	611	3,000	3,000	3,000	3,000
		TOTAL OVERTIME	611	3,000	3,000	3,000	3,000
		PERSONAL SERVICES TOTAL	571,173	625,322	631,580	631,580	631,580
112102	52101	OFFICE SUPPLIES	13,464	7,000	8,000	8,000	8,000
112102	52103	PRINTING AND REPRODUCTION SUPPLIES	0	2,500	1,500	1,500	1,500
112102	52105	COMPUTER SUPPLIES	0	100	100	100	100
112102	52106	BOOKS AND PERIODICALS	62	450	450	450	450
112102	52180	FOOD & GROCERIES	1,694	2,000	2,000	2,000	2,000
		TOTAL SUPPLIES & MATERIALS	15,221	12,050	12,050	12,050	12,050
112102	53101	PRINTING STATIONERY	0	1,200	1,200	1,200	1,200
112102	53105	DPTMENTL REPORTS	0	1,000	1,000	1,000	1,000
112102	53110	TELEPHONE TOWN BLDGS	7,802	6,200	8,000	8,000	8,000
112102	53115	ADVERTISING	3,235	6,000	5,000	5,000	5,000
	53116	BIND & BK REPAIRS	0	0	0	0	0
112102	53117	AUTO ALLOWANCE	4,500	5,000	10,000	10,000	10,000
112102	53118	PROF SERVICES	39,883	45,000	45,000	45,000	45,000
112102	53122	TRAVEL	127	1,000	1,000	1,000	1,000
112102	53123	OUT OF STATE TRAVEL	2,111	1,000	1,000	1,000	1,000
112102	53161	R&M FURNITURE/EQUIPMENT	0	200	200	200	200
112102	53166	TUITION	2,680	4,000	4,000	4,000	4,000
		TOTAL CONTRACTUAL SERVICES	60,338	70,600	76,400	76,400	76,400
112102	54101	DUES AND MEMBERSHIPS	7,318	8,500	8,500	8,500	8,500
112102	54102	RENTALS AND STORAGE	145	0	0	0	0
112102	54106	INSURANCE/SURETY	0	500	500	500	500
		TOTAL CHARGES & OBLIGATIONS	7,463	9,000	9,000	9,000	9,000
		EXPENSES TOTAL	83,022	91,650	97,450	97,450	97,450
		EQUIPMENT TOTAL	0	0	0	0	0
		TOWN MANAGER TOTAL	654,195	716,972	729,030	729,030	729,030
HUMAN RESOURCES/ADA			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
0115201	51101	PERMANENT	117,427	137,877	149,918	149,918	149,918
	51161	SICK LEAVE BUYBACK - NON-UNION		0	0	0	0
		TOTAL PERMANENT	117,427	137,877	149,918	149,918	149,918
	53159	OVERTIME	0	0	1,500	1,500	1,500
		TOTAL OVERTIME	0	0	1,500	1,500	1,500

PERSONAL SERVICES TOTAL			117,427	137,877	151,418	151,418	151,418
0115202	52101	OFFICE SUPPLIES	839	1,500	1,500	1,500	1,500
0115202	52105	COMPUTER SUPPLIES	0	200	200	200	200
0115202	52106	BOOKS AND PERIODICALS	0	500	250	250	250
0115202	52180	FOOD & GROCERIES	0	500	250	250	250
TOTAL SUPPLIES & MATERIALS			839	2,700	2,200	2,200	2,200
0115202	53101	PRINTING STATIONERY	85	500	500	500	500
	53102	PRINT BKS DIR	0	1,000	500	500	500
0115202	53105	DPTMENTL REPORTS	0	0	0	0	0
0115202	53110	TELEPHONE TOWN BLDGS	641	750	1,500	1,500	1,500
0115202	53115	ADVERTISING	0	0	0	0	0
0115202	53117	AUTO ALLOWANCE	0	0	0	0	0
0115202	53118	PROF SERVICES	8,580	12,000	12,000	12,000	12,000
0115202	53122	TRAVEL	50	500	500	500	500
0115202	53166	TUITION	0	1,000	1,000	1,000	1,000
TOTAL CONTRACTUAL SERVICES			9,356	15,750	16,000	16,000	16,000
0115202	54101	DUES AND MEMBERSHIPS	459	500	500	500	500
	54102	RENTALS AND STORAGE	919	4,200	4,000	4,000	4,000
	54106	INSURANCE/SURETY	0	0	0	0	0
TOTAL CHARGES & OBLIGATIONS			1,378	4,700	4,500	4,500	4,500
EXPENSES TOTAL			11,573	23,150	22,700	22,700	22,700
EQUIPMENT TOTAL			0	0	0	0	0
HUMAN RESOURCES TOTAL			129,000	161,027	174,118	174,118	174,118
FINANCE COMMITTEE			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
113101	51251	TEMPORARY	2,673	3,500	3,500	3,500	3,500
TOTAL TEMPORARY			2,673	3,500	3,500	3,500	3,500
PERSONAL SERVICES TOTAL			2,673	3,500	3,500	3,500	3,500
113102	53101	PRINTING AND REPRODUCTION SUPPLIES	0	1,500	1,500	1,500	1,500
	53115	ADVERTISING	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS			0	1,500	1,500	1,500	1,500
113102	54101	DUES AND MEMBERSHIPS	594	1,000	1,000	1,000	1,000
TOTAL CHARGES & OBLIGATIONS			594	1,000	1,000	1,000	1,000
EXPENSES TOTAL			594	2,500	2,500	2,500	2,500
EQUIPMENT TOTAL			0	0	0	0	0
FINANCE COMMITTEE TOTAL			3,267	6,000	6,000	6,000	6,000
COMPTROLLER			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager	FY20 FinCom

					w/ Override		
113301	51101	PERMANENT	340,224	351,911	361,766	361,766	365,991
113301	51161	SICK LEAVE BUYBACK - NON-UNION	1,021	2,250	1,125	1,125	1,125
		TOTAL PERMANENT	341,245	354,161	362,891	362,891	367,116
	51251	TEMPORARY	357	0	0	0	0
		TOTAL OVERTIME	357	0	0	0	0
		PERSONAL SERVICES TOTAL	341,602	354,161	362,891	362,891	367,116
113302	52101	OFFICE SUPPLIES	0	300	300	300	300
	52137	SUPPLIES, SMALL EQUIP	0	0	0	0	0
		TOTAL SUPPLIES & MATERIALS	0	300	300	300	300
113302	53101	PRINTING STATIONERY	0	100	0	0	0
113302	53110	TELEPHONE TOWN BLDGS	632	800	800	800	800
	53115	ADVERTISING	546	0	0	0	0
113302	53118	PROF SERVICES	0	5,000	5,000	5,000	5,000
113302	53122	TRAVEL	1,043	800	1,240	850	850
113302	53161	R&M FURNITURE/EQUIPMENT	0	0	740	740	0
113302	53166	TUITION	1,015	2,000	2,070	2,000	2,000
		TOTAL CONTRACTUAL SERVICES	3,236	8,700	9,850	9,390	8,650
113302	54101	DUES AND MEMBERSHIPS	1,058	800	1,120	850	850
		TOTAL CHARGES & OBLIGATIONS	1,058	800	1,120	850	850
		EXPENSES TOTAL	4,294	9,800	11,270	10,540	9,800
		EQUIPMENT TOTAL	0	0	0	0	0
		COMPTROLLER TOTAL	345,896	363,961	374,161	373,431	376,916

ASSESSOR			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
113401	51101	PERMANENT	203,618	215,620	227,000	227,000	227,000
113401	51155	SICK LEAVE BUYBACK - NON-UNION	0	0	0	0	0
		TOTAL PERMANENT	203,618	215,620	227,000	227,000	227,000
113401	51359	OVERTIME	27	1,022	1,000	1,000	1,000
		TOTAL OVERTIME	27	1,022	1,000	1,000	1,000
		PERSONAL SERVICES TOTAL	203,644	216,642	228,000	228,000	228,000
113402	52101	OFFICE SUPPLIES	720	250	250	250	250
113402	52106	BOOKS AND PERIODICALS	75	500	500	500	500
		TOTAL SUPPLIES & MATERIALS	795	750	750	750	750
113402	53101	PRINTING STATIONERY	228	750	750	750	750
113402	53106	REPRODUCTION SVC	0	50	50	50	50
113402	53110	TELEPHONE TOWN BLDGS	626	1,300	1,300	1,300	1,300
113402	53117	AUTO ALLOWANCE	5,820	3,500	3,500	3,500	3,500
113402	53118	PROF SERVICES	36,899	38,700	38,700	38,700	38,700

113402	53128	COM R&M TOOLS & EQUIPMENT	304	500	500	500	500
113402	53149	CO/R&M FURN & OFFICE	184	750	750	750	750
113402	53161	R&M FURNITURE/EQUIPMENT	0	750	750	750	750
		TOTAL CONTRACTUAL SERVICES	44,060	46,300	46,300	46,300	46,300
113402	54101	DUES AND MEMBERSHIPS	1,577	700	700	700	700
		TOTAL CHARGES & OBLIGATIONS	1,577	700	700	700	700
		EXPENSES TOTAL	46,432	47,750	47,750	47,750	47,750
		EQUIPMENT TOTAL	0	0	0	0	0
		ASSESSOR TOTAL	250,077	264,392	275,750	275,750	275,750

TREASURER/COLLECTOR			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
113501	51101	PERMANENT	314,621	333,530	334,950	334,950	334,950
113501	51155	SICK LEAVE BUYBACK - NAGE	0	2,000	2,000	2,000	2,000
113501	51161	SICK LEAVE BUYBACK - NON-UNION	375	1,500	1,500	1,500	1,500
		TOTAL PERMANENT	314,996	337,030	338,450	338,450	338,450
	51251	TEMPORARY	0	1,000	1,000	1,000	1,000
		TOTAL TEMPORARY	0	1,000	1,000	1,000	1,000
	51359	OVERTIME	501	1,013	1,000	1,000	1,000
		TOTAL OVERTIME	501	1,013	1,000	1,000	1,000
		PERSONAL SERVICES TOTAL	315,498	339,043	340,450	340,450	340,450
113502	52101	OFFICE SUPPLIES	1,851	2,500	2,500	2,500	2,500
		TOTAL SUPPLIES & MATERIALS	1,851	2,500	2,500	2,500	2,500
113502	53101	PRINTING STATIONERY	8,857	9,600	9,600	9,600	9,600
113502	53110	TELEPHONE TOWN BLDGS	645	700	700	700	700
113502	53115	ADVERTISING	400	1,500	1,500	1,500	1,500
113502	53118	PROF SERVICES	53,552	65,100	66,000	66,000	66,000
113502	53122	TRAVEL	228	1,200	1,200	1,200	1,200
		TOTAL CONTRACTUAL SERVICES	63,681	78,100	79,000	79,000	79,000
113502	54101	DUES AND MEMBERSHIPS	604	1,200	1,200	1,200	1,200
113502	54102	RENTALS AND STORAGE	0	2,000	2,000	2,000	2,000
113502	54129	BANK SERVICE CHARGES	30,614	50,000	50,000	50,000	50,000
113502	53166	TUITION	0	0			
113502	56001	MISC EXPENSES	0	450	450	450	450
		TOTAL CHARGES & OBLIGATIONS	31,218	53,650	53,650	53,650	53,650
		EXPENSES TOTAL	96,750	134,250	135,150	135,150	135,150
113503	55	OFFICE EQUIPMENT	1,662	0	0	0	0
		EQUIPMENT TOTAL	1,662	0	0	0	0
		TREASURER/COLLECTION TOTAL	413,910	473,293	475,600	475,600	475,600

ENGINEERING			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
114121	51101	PERMANENT	418,730	447,438	454,059	454,059	454,059
114121	51155	SICKLV BUYBACK WOCA	0	4,200	4,200	4,200	4,200
		TOTAL PERMANENT	418,730	451,638	458,259	458,259	458,259
114121	51359	OVERTIME	0	1,003	1,000	1,000	1,000
		TOTAL OVERTIME	0	1,003	1,000	1,000	1,000
PERSONAL SERVICES TOTAL			418,730	452,641	459,259	459,259	459,259
114122	52101	OFFICE SUPPLIES	2,850	2,000	2,000	2,000	2,000
114122	52103	PRINTING AND REPRODUCTION SUPPLIES	6,455	13,000	13,000	13,000	13,000
114122	52105	COMPUTER SUPPLIES	0	300	300	300	300
114122	52106	BOOKS AND PERIODICALS	69	100	100	100	100
114122	52123	HARDWARE	0	50	50	50	50
114122	52138	SUPPLIES, AUTOMOBILE	0	400	400	400	400
		TOTAL SUPPLIES & MATERIALS	9,374	15,850	15,850	15,850	15,850
114122	53101	PRINTING STATIONERY	160	500	500	500	500
114122	53106	REPRODUCING SVC	0	1,000	1,000	1,000	1,000
114122	53110	TELEPHONE TOWN BLDGS	2,769	3,240	3,240	3,240	3,240
114122	53115	ADVERTISING	34	500	500	500	500
114122	53118	PROF SERVICES	50,000	50,000	75,000	75,000	75,000
114122	53122	TRAVEL	100	250	250	250	250
114122	53128	COM R&M TOOLS & EQUIPMENT	0	500	500	500	500
114122	53161	R&M FURNITURE/EQUIPMENT	10,187	5,000	5,000	5,000	5,000
114122	53166	TUITION	0	750	750	750	750
		TOTAL CONTRACTUAL SERVICES	63,250	61,740	86,740	86,740	86,740
114122	54101	DUES AND MEMBERSHIPS	300	500	500	500	500
		TOTAL CHARGES & OBLIGATIONS	300	500	500	500	500
EXPENSES TOTAL			72,924	78,090	103,090	103,090	103,090
EQUIPMENT TOTAL			0	0	0	0	0
ENGINEERING TOTAL			491,654	530,731	562,349	562,349	562,349

BUILDING & ZONING			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
114131	51101	PERMANENT	316,981	330,031	333,685	333,685	333,685
114131	51155	SICKLV BUYBACK WOCA	3,238	3,689	3,412	3,412	3,412
114131	51161	SICK LEAVE BUYBACK - NON UNION	1,393	2,700	2,679	2,679	2,679
		TOTAL PERMANENT	321,612	336,420	339,776	339,776	339,776
114131	51251	TEMPORARY	2,585	3,000	3,000	3,000	3,000
		TOTAL TEMPORARY	2,585	3,000	3,000	3,000	3,000
114131	51359	OVERTIME	1,884	4,255	4,000	4,000	4,000
		TOTAL OVERTIME	1,884	4,255	4,000	4,000	4,000

			PERSONAL SERVICES TOTAL	326,082	343,675	346,776	346,776	346,776
114132	52101	OFFICE SUPPLIES		1,327	1,250	1,250	1,250	1,250
114132	52106	BOOKS AND PERIODICALS		281	600	600	600	600
		TOTAL SUPPLIES & MATERIALS		1,608	1,850	1,850	1,850	1,850
114132	53101	PRINTING STATIONERY		899	1,050	1,050	1,050	1,050
114132	53106	REPRODUCING SVC		0	200	200	200	200
114132	53110	TELEPHONE TOWN BLDGS		2,575	3,050	3,050	3,050	3,050
114132	53117	AUTO ALLOWANCE		7,715	8,000	8,000	8,000	8,000
114132	53122	TRAVEL		0	100	100	100	100
114132	53118	PROFESSIONAL SERVICES		0	10,900	8,100	8,100	8,100
114132	53161	R&M FURNITURE/EQUIPMENT		1,815	1,815	1,846	1,846	1,846
114132	53167	TUITION		420	600	600	600	600
		TOTAL CONTRACTUAL SERVICES		13,423	25,715	22,946	22,946	22,946
114132	54101	DUES AND MEMBERSHIPS		310	570	570	570	570
		TOTAL CHARGES & OBLIGATIONS		310	570	570	570	570
			EXPENSES TOTAL	15,342	28,135	25,366	25,366	25,366
			EQUIPMENT TOTAL	0	0	0	0	0
			BUILDING & ZONING TOTAL	341,423	371,810	372,142	372,142	372,142

			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
CONSERVATION							
114151	51101	PERMANENT	50,032	53,039	55,100	55,100	55,100
114151	51161	SICK LEAVE BUYBACK - NON UNION	0	638	638	638	638
		TOTAL PERMANENT	50,032	53,677	55,738	55,738	55,738
PERSONAL SERVICES TOTAL			50,032	53,677	55,738	55,738	55,738
114152	52101	OFFICE SUPPLIES	259	300	300	300	300
	52106	BOOKS AND PERIODICALS	0	100	100	100	100
		TOTAL SUPPLIES & MATERIALS	259	400	400	400	400
114152	53106	REPRODUCING SVC	0	300	300	300	300
114152	53110	TELEPHONE TOWN BLDGS	218	240	240	240	240
114152	53115	ADVERTISING	208	0	0	0	0
114152	53118	PROF SERVICES	0	0	0	0	0
114152	53122	TRAVEL	52	100	100	100	100
114152	53166	TUITION	60	300	300	300	300
		TOTAL CONTRACTUAL SERVICES	537	940	940	940	940
114152	54101	DUES AND MEMBERSHIPS	765	795	795	795	795
		TOTAL CHARGES & OBLIGATIONS	765	795	795	795	795
			EXPENSES TOTAL	1,562	2,135	2,135	2,135
			EQUIPMENT TOTAL	0	0	0	0

			CONSERVATION TOTAL	51,594	55,812	57,873	57,873	57,873
PLANNING BOARD			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom	
114201	51101	PERMANENT	92,574	103,335	247,958	104,234	104,234	
		TOTAL PERMANENT	92,574	103,335	247,958	104,234	104,234	
114201	51359	OVERTIME	5,306	0	0	0	0	0
		TOTAL OVERTIME	5,306	0	0	0	0	0
PERSONAL SERVICES TOTAL			97,880	103,335	247,958	104,234	104,234	
114202	52101	OFFICE SUPPLIES	141	150	150	150	150	
114202	52103	PRINTING AND REPRODUC SUPPLIES	30	1,200	1,000	1,000	1,000	
114202	52105	COMPUTER SUPPLIES	0	750	600	600	600	
114202	52106	BOOKS AND PERIODICALS	220	100	300	300	300	
		TOTAL SUPPLIES & MATERIALS	391	2,200	2,050	2,050	2,050	
	53110	TELEPHONE TOWN BLDGS	212	300	300	300	300	
114202	53115	ADVERTISING	785	3,000	2,500	2,500	2,500	
114202	53118	PROFESSIONAL SERVICES	15,000	35,000	120,000	65,000	65,000	
114202	53122	TRAVEL	96	500	2,500	500	500	
114202	53161	R&M FURNITURE/EQUIPMENT	525	0	250	0	0	
		TOTAL CONTRACTUAL SERVICES	16,618	38,800	125,550	68,300	68,300	
114202	54101	DUES AND MEMBERSHIPS	0	600	600	600	600	
		TOTAL CHARGES & OBLIGATIONS		600	600	600	600	
EXPENSES TOTAL			17,009	41,600	128,200	70,950	70,950	
EQUIPMENT TOTAL			0	0	0	0	0	
PLANNING BOARD TOTAL			114,889	144,935	376,158	175,184	175,184	
CLERK			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom	
116101	51101	PERMANENT	274,241	286,850	297,026	297,026	297,026	
116101	51155	SICK LEAVE BUYBACK - UNION	0	0	0	0	0	
116101	51161	SICK LEAVE BUYBACK - NON UNION	863	0	0	0	0	
		TOTAL PERMANENT	275,103	286,850	297,026	297,026	297,026	
116101	51251	TEMPORARY	21,337	38,360	27,188	27,188	27,188	
		TOTAL TEMPORARY	21,337	38,360	27,188	27,188	27,188	
116101	51359	OVERTIME	7,531	8,936	7,500	7,500	7,500	
116101	51365	OFF DUTY	3,012	9,000	6,500	6,500	6,500	
		TOTAL OVERTIME	10,543	17,936	14,000	14,000	14,000	
PERSONAL SERVICES TOTAL			306,983	343,146	338,214	338,214	338,214	
116102	52101	OFFICE SUPPLIES	4,187	6,350	5,500	5,500	5,500	

116102	52106	BOOKS AND PERIODICALS	342	500	1,000	1,000	1,000
		TOTAL SUPPLIES & MATERIALS	4,529	6,850	6,500	6,500	6,500
116102	53101	PRINTING STATIONERY	16,195	29,050	27,550	27,550	27,550
116102	53106	REPRODUCING SVC	3,244	8,000	6,500	6,500	6,500
116102	53108	POSTAGE - GEN SERVI	0	0	0	0	0
116102	53110	TELEPHONE TOWN BLDGS	1,477	1,600	1,600	1,600	1,600
116102	53115	ADVERTISING	2,098	2,500	2,500	2,500	2,500
116102	53116	BIND & BK REPAIRS	529	1,000	1,000	1,000	1,000
116102	53118	PROF SERVICES	8,930	12,500	9,500	9,500	9,500
116102	53122	TRAVEL	159	750	500	500	500
116102	53161	R&M FURNITURE/EQUIPMENT	8,224	5,100	4,500	4,500	4,500
116102	53166	TUITION	240	1,000	500	500	500
		TOTAL CONTRACTUAL SERVICES	41,097	61,500	54,150	54,150	54,150
116102	54101	DUES AND MEMBERSHIPS	310	400	400	400	400
116102	54102	RENTALS AND STORAGE	391	0			
		TOTAL CHARGES & OBLIGATIONS	701	400	400	400	400
		EXPENSES TOTAL	46,327	68,750	61,050	61,050	61,050
		EQUIPMENT TOTAL	0	0	0	0	0
		CLERK TOTAL	353,310	411,896	399,264	399,264	399,264
		LEGAL	FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
115102	53118	PROF SERVICES					
115102	533081	LEGAL EXPENSES / IN	264,628	264,000	265,000	265,000	265,000
115102	533082	LEGAL EXPENSES / OUT	146,940	111,000	135,000	135,000	135,000
		LEGAL EXPENSES	411,567	375,000	400,000	400,000	400,000
		EXPENSES TOTAL	411,567	375,000	400,000	400,000	400,000
		EQUIPMENT TOTAL	0	0	0	0	0
		LEGAL TOTAL	411,567	375,000	400,000	400,000	400,000
		INFORMATION TECHNOLOGY	FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
115301	51101	PERMANENT	111,233	114,124	114,526	114,526	114,526
115301	51161	SICK LEAVE BUYBACK	0	750	750	750	750
		TOTAL PERMANENT	111,233	114,874	115,276	115,276	115,276
		PERSONAL SERVICES TOTAL	111,233	114,874	115,276	115,276	115,276
115302	52105	COMPUTER SUPPLIES	65,468	50,000	50,000	50,000	50,000
115302	52185	SOFTWARE	4,536	8,000	8,000	8,000	8,000
		TOTAL SUPPLIES & MATERIALS	70,004	58,000	58,000	58,000	58,000
115302	53101	PRINTING & STATIONERY	197	500	500	500	500
115302	53110	TELEPHONE TOWN BLDGS	949	2,000	2,000	2,000	2,000
115302	53115	ADVERTISING	0	0			

51359	OVERTIME		49,481	54,403	54,500	54,500	54,500
	TOTAL OVERTIME		49,481	54,403	54,500	54,500	54,500
	PERSONAL SERVICES TOTAL		1,455,319	1,557,002	1,564,161	1,564,161	1,564,161
52101	OFFICE SUPPLIES		17,006	16,700	17,200	17,200	17,200
52103	PRINTING AND REPRODUC SUPPLI		349	850	850	850	850
52106	BOOKS AND PERIODICALS		251,126	255,000	258,000	258,000	258,000
52113	CLEANING SUPPLIES		1,249	1,320	1,320	1,320	1,320
52115	HOUSEHOLD SUPPLIES		3,524	3,500	3,500	3,500	3,500
52116	ELECTRICAL SUPPLIES		140	1,500	1,500	1,500	1,500
52123	HARDWARE		258	500	500	500	500
52125	PAINTING SUPPLIES		601	550	550	550	550
52143	SMALL TOOLS & IMPLANT		70	450	400	400	400
52153	CHEMICALS		910	1,200	1,200	1,200	1,200
52180	FOOD & GROCERIES		433	450	475	475	475
	TOTAL SUPPLIES & MATERIALS		275,665	282,020	285,495	285,495	285,495
53101	PRINTING & STATIONERY		3,559	6,500	6,000	6,000	6,000
53107	POSTAGE		968	1,550	1,500	1,500	1,500
53110	TELEPHONE TOWN BLDGS		2,098	2,200	2,250	2,250	2,250
53115	ADVERTISING		0	750	750	750	750
53122	TRAVEL		852	1,450	1,400	1,400	1,400
53124	CLEAN & SANITARY		13,798	18,500	19,000	19,000	19,000
53125	LANDSCAPING		7,201	7,500	7,500	7,500	7,500
53128	COM R&M TOOLS&EQUIPMENT		130	1,450	850	850	850
53143	R&M BLDG&STRUCT		12,608	16,000	16,000	16,000	16,000
53161	R&M FURNITURE/EQUIPMENT		0	800	800	800	800
53166	TUITION		798	850	850	850	850
53172	CONTRACTUAL SERVICE		64,974	64,500	66,000	66,000	66,000
	TOTAL CONTRACTUAL SERVICES		106,986	122,050	122,900	122,900	122,900
LIBRARY			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
54101	DUES AND MEMBERSHIPS		840	1,150	1,150	1,150	1,150
	TOTAL CHARGES & OBLIGATIONS		840	1,150	1,150	1,150	1,150
	EXPENSES TOTAL		383,491	405,220	409,545	409,545	409,545
533101	FURNITURE AND FIXTURES		13,234	15,000	15,500	15,500	15,500
	EQUIPMENT TOTAL		13,234	15,000	15,500	15,500	15,500
LIBRARY TOTAL			1,852,043	1,977,222	1,989,206	1,989,206	1,989,206
LIBRARY ADMINISTRATION			FY18 Actual	FY19 Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
161111	51101	PERMANENT	256,561	267,171	268,905	268,905	268,905
161111	51155	SICK LEAVE BUYBACK - NAGE	0	0	0	0	0
161111	51161	SICK LEAVE BUYBACK - NON UNION	539	1,875	1,875	1,875	1,875

TOTAL PERMANENT			257,100	269,046	270,780	270,780	270,780
PERSONAL SERVICES TOTAL			257,100	269,046	270,780	270,780	270,780
161112	52101	OFFICE SUPPLIES	1,855	2,200	2,200	2,200	2,200
161112	52103	PRINTING AND REPRODUC SUPPLI	349	850	850	850	850
TOTAL SUPPLIES & MATERIALS			2,204	3,050	3,050	3,050	3,050
161112	53107	POSTAGE	822	1,200	1,200	1,200	1,200
161112	53110	TELEPHONE TOWN BLDGS	2,098	2,200	2,250	2,250	2,250
161112	53115	ADVERTISING	0	750	750	750	750
161112	53122	TRAVEL	509	600	600	600	600
TOTAL CONTRACTUAL SERVICES			3,428	4,750	4,800	4,800	4,800
161112	54101	DUES AND MEMBERSHIPS	525	525	550	550	550
TOTAL CHARGES & OBLIGATIONS			525	525	550	550	550
EXPENSES TOTAL			6,158	8,325	8,400	8,400	8,400
EQUIPMENT TOTAL			0	0	0	0	0
LIBRARY ADMINISTRATION TOTAL			263,258	277,371	279,180	279,180	279,180

LIBRARY SERVICES			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
161121	51101	PERMANENT	987,775	1,018,512	1,035,105	1,035,105	1,035,105
161121	51161	SICK LEAVE BUYBACK - NON UNION	3,744	10,928	6,910	6,910	6,910
TOTAL PERMANENT			991,519	1,029,440	1,042,015	1,042,015	1,042,015
161121	51251	TEMPORARY	77,146	122,850	115,000	115,000	115,000
TOTAL TEMPORARY			77,146	122,850	115,000	115,000	115,000
161121	51359	OVERTIME	37,804	38,903	39,000	39,000	39,000
TOTAL OVERTIME			37,804	38,903	39,000	39,000	39,000
PERSONAL SERVICES TOTAL			1,106,469	1,191,193	1,196,015	1,196,015	1,196,015
161122	52101	OFFICE SUPPLIES	15,150	14,500	15,000	15,000	15,000
161122	52106	BOOKS AND PERIODICALS	251,126	255,000	258,000	258,000	258,000
161122	52180	FOOD & GROCERIES	433	450	475	475	475
TOTAL SUPPLIES & MATERIALS			266,709	269,950	273,475	273,475	273,475
161122	53101	PRINTING & STATIONERY	3,559	6,500	6,000	6,000	6,000
161122	53107	POSTAGE	146	350	300	300	300
161122	53122	TRAVEL	344	850	800	800	800
161122	53128	COM R&M TOOLS & EQUIPMENT	23	1,100	500	500	500
161122	53166	TUITION	797.99	850	850	850	850
161122	53172	CONTRACTUAL SERVICE	64,974	64,500	66,000	66,000	66,000
TOTAL CONTRACTUAL SERVICES			69,845	74,150	74,450	74,450	74,450
161122	54101	DUES AND MEMBERSHIPS	315	625	600	600	600
TOTAL CHARGES & OBLIGATIONS			315	625	600	600	600

			EXPENSES TOTAL	336,869	344,725	348,525	348,525	348,525
161123	55101	FURNITURE AND FIXTURES	13,234	15,000	15,500	15,500	15,500	15,500
			EQUIPMENT TOTAL	13,234	15,000	15,500	15,500	15,500
			LIBRARY SERVICES TOTAL	1,456,571	1,550,918	1,560,040	1,560,040	1,560,040
LIBRARY MAINTENANCE			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom	
161131	51101	PERMANENT	79,396	80,717	81,384	81,384	81,384	
161131	51161	SICK LEAVE BUYBACK-NON UNION	678	546	482	482	482	
			TOTAL PERMANENT	80,074	81,263	81,866	81,866	81,866
161131	51359	OVERTIME	11,676	15,500	15,500	15,500	15,500	
			TOTAL OVERTIME	11,676	15,500	15,500	15,500	15,500
			PERSONAL SERVICES TOTAL	91,750	96,763	97,366	97,366	97,366
161132	52113	CLEANING SUPPLIES	1,249	1,320	1,320	1,320	1,320	
161132	52115	HOUSEHOLD SUPPLIES	3,524	3,500	3,500	3,500	3,500	
161132	52116	ELECTRICAL SUPPLIES	140	1,500	1,500	1,500	1,500	
161132	52123	HARDWARE	258	500	500	500	500	
161132	52125	PAINTING SUPPLIES	601	550	550	550	550	
161132	52143	SMALL TOOLS & IMPLMT	70	450	400	400	400	
161132	52153	CHEMICALS	910	1,200	1,200	1,200	1,200	
			TOTAL SUPPLIES & MATERIALS	6,751	9,020	8,970	8,970	8,970
161132	53124	CLEAN & SANITARY	13,798	18,500	19,000	19,000	19,000	
161132	53125	LANDSCAPING	7,201	7,500	7,500	7,500	7,500	
161132	53128	COM R&M TOOLS & EQUIPMENT	107	350	350	350	350	
161132	53143	R&M BLDG & STRUCT	12,608	16,000	16,000	16,000	16,000	
161132	53161	R&M FURNITURE/EQUIPMENT	0	800	800	800	800	
			TOTAL CONTRACTUAL SERVICES	33,713	43,150	43,650	43,650	43,650
			EXPENSES TOTAL	40,464	52,170	52,620	52,620	52,620
			EQUIPMENT TOTAL	0	0	0	0	0
			LIBRARY MAINTENANCE TOTAL	132,214	148,933	149,986	149,986	149,986
ARCHIVES			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom	
			PERSONAL SERVICES TOTAL	0	0	0	0	0
169402	52101	OFFICE SUPPLIES	111	400	400	400	400	
			TOTAL SUPPLIES & MATERIALS	111	400	400	400	400
169402	53101	PRINTING & STATIONERY	0	0	0	0	0	
169402	53106	REPRODUCING SVC	0	0	0	0	0	

151102	52106	BOOKS AND PERIODICALS	56	100	100	100	100
151102	52179	MEDICAL & DENTAL	2,984	3,000	3,000	3,000	3,000
		TOTAL SUPPLIES & MATERIALS	4,033	4,500	5,600	4,500	4,500
151102	53101	PRINTING STATIONERY	100	300	300	300	300
151102	53110	TELEPHONE TOWN BLDGS	739	752	1,500	800	800
151102	53115	ADVERTISING	0	100	100	100	100
151102	53118	PROF SERVICES	75,018	81,731	82,050	82,050	82,050
151102	53122	TRAVEL	0	700	1,000	700	700
151102	53161	R&M FURNITURE/EQUIPMENT	0	0	0	0	0
151102	53166	TUITION	65	250	0		
	54102	RENTALS AND STORAGE	1,598	1,598	1,600	1,600	1,600
		TOTAL CONTRACTUAL SERVICES	77,520	85,431	86,550	85,550	85,550
151102	54101	DUES AND MEMBERSHIPS	320	250	350	350	350
		TOTAL CHARGES & OBLIGATIONS	320	250	350	350	350
		EXPENSES TOTAL	81,873	90,181	92,500	90,400	90,400
		EQUIPMENT TOTAL	0	0	0	0	0
		HEALTH TOTAL	336,197	364,211	434,324	361,026	361,026

			FY18	FY19	FY20	FY20	
COUNCIL ON AGING			Actual	Budget	Request w/ Override	Manager w/ Override	FY20 FinCom
154101	51101	PERMANENT	260,502	277,466	333,931	333,931	333,931
154101	51155	SICKLV BUYBACK NAGA	2,172	2,202	2,971	2,971	2,971
154101	51161	SICKLV BUYBACK	0	0	0	0	0
154101	51359	OVERTIME	230	6	0	0	0
		TOTAL PERMANENT	262,904	279,674	336,902	336,902	336,902
		PERSONAL SERVICES TOTAL	262,904	279,674	336,902	336,902	336,902
154102	52101	OFFICE SUPPLIES	895	850	850	850	850
154102	52105	COMPUTER SUPPLIES	786	800	800	800	800
		TOTAL SUPPLIES & MATERIALS	1,681	1,650	1,650	1,650	1,650
154102	53101	PRINTING STATIONERY	1,343	1,400	1,200	1,200	1,200
154102	53110	TELEPHONE TOWN BLDGS	4,169	2,208	1,500	1,500	1,500
154102	53118	PROF SERVICES	0	2,000	1,800	1,800	1,800
154102	53122	TRAVEL	247	600	0	0	0
154102	53161	R&M FURNITURE/EQUIPMENT	0	0	0	0	0
154102	53166	TUITION	409	1,000	1,000	1,000	1,000
		TOTAL CONTRACTUAL SERVICES	6,168	7,208	5,500	5,500	5,500
154102	54102	RENTALS AND STORAGE	12	12	12,000	12	12
		TOTAL CHARGES & OBLIGATIONS	12	12	12,000	12	12
		EXPENSES TOTAL	7,860	8,870	19,150	7,162	7,162
		EQUIPMENT TOTAL	0	0	0	0	0

		COUNCIL ON AGING TOTAL	270,765	288,544	356,052	344,064	344,064
VETERANS SERVICES							
		FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom	
154201	51101	PERMANENT	9,381	9,623	9,659	9,659	9,659
		PERSONAL SERVICES TOTAL	9,381	9,623	9,659	9,659	9,659
154202	52112	FLAGS	2,275	2,550	2,550	2,550	2,550
154202	52136	AGRICULTURE AND HORTICULTURE	1,359	1,930	1,930	1,930	1,930
154202	52180	FOOD & GROCERIES	0	0			
		TOTAL SUPPLIES & MATERIALS	3,635	4,480	4,480	4,480	4,480
154202	53118	PROF SERVICES	0	8,362	8,362	8,362	8,362
154202	53122	TRAVEL	0	300	300	300	300
		TOTAL CONTRACTUAL SERVICES	0	8,662	8,662	8,662	8,662
154202	54101	DUES AND MEMBERSHIPS	0	75	75	75	75
154202	54112	DIRECT CASH GRANTS	13,505	20,000	20,000	20,000	20,000
154202	54115	MEDICAL, SURGICAL	0	0			
154202	54122	FOOD & CLOTHING ASSIST	0	300	300	300	300
154202	54126	CURRENT CHARGES	2,795	2,550	2,550	2,550	2,550
		TOTAL CHARGES & OBLIGATIONS	16,300	22,925	22,925	22,925	22,925
		EXPENSES TOTAL	19,935	36,067	36,067	36,067	36,067
		EQUIPMENT TOTAL	0	0	0	0	0
		VETERANS TOTAL	29,315	45,690	45,726	45,726	45,726
POLICE							
		FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom	
	51101	PERMANENT	3,459,058	3,741,197	4,166,602	3,995,494	3,995,494
	51145	HOLIDAY	124,229	134,237	150,307	144,549	144,549
	51155	SICKLV BUYBACK WOCA	3,344	6,447	6,437	6,437	6,437
	51157	SICKLV BUYBACK - SUPER OFFIC	62,851	66,819	69,411	69,411	69,411
	51158	SICKLV BUYBACK - POLICE OFFI	45,304	65,970	71,821	71,821	71,821
	51161	SICK LEAVE BUYBACK - NON UNION	1,875	5,625	5,625	5,625	5,625
		TOTAL PERMANENT	3,696,662	4,020,295	4,470,203	4,293,337	4,293,337
	51251	TEMPORARY	198,305	241,024	264,996	297,180	297,180
		TOTAL TEMPORARY	198,305	241,024	264,996	297,180	297,180
	51359	OVERTIME	424,121	389,072	396,815	400,815	400,815
	53163	SICK LEAVE COVERAGE	4,357	8,250	16,192	16,192	16,192
	53164	COURT TIME	13,980	15,400	15,400	15,400	15,400
		TOTAL OVERTIME	442,459	412,722	428,407	432,407	432,407
		PERSONAL SERVICES TOTAL	4,337,426	4,674,041	5,163,606	5,022,924	5,022,924
	52101	OFFICE SUPPLIES	7,796	5,000	5,200	5,200	5,200

52103	PRINTING AND REPRODUC SUPPLIES	0	1,000	1,000	1,000	1,000
52106	BOOKS AND PERIODICALS	0	250	250	250	250
52113	CLEANING SUPPLIES	1,283	4,000	4,000	4,000	4,000
52115	HOUSEHOLD SUPPLIES	2,786	1,600	1,600	1,600	1,600
52123	HARDWARE	566	700	700	700	700
52125	PAINTING SUPPLIES	0	200	200	200	200
52138	SUPPLIES , AUTOMOTIVE	8,032	6,700	6,700	6,700	6,700
52142	TIRES, TUBES & CHAINS	6,876	7,600	7,800	7,800	7,800
52143	SMALL TOOLS & IMPLMT	0	100	100	100	100
52180	FOOD & GROCERIES	1,442	1,600	1,600	1,600	1,600
52181	PUBLIC SAFETY SUPPLY	32,364	20,200	52,700	52,700	52,700
52184	CLOTHING & UNIFORM	27,462	32,900	63,100	47,900	47,900
52186	SUPPLIES & MATERIALS	907	1,450	1,450	1,450	1,450
52217	AUXILIARY UNIFORMS/EQUIPMENT	1,476	4,000	4,000	4,000	4,000
	TOTAL SUPPLIES & MATERIALS	90,989	87,300	150,400	135,200	135,200

POLICE		FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
53101	PRINTING & STATIONERY	3,843	3,300	3,300	3,300	3,300
53107	POSTAGE	313	900	900	900	900
53110	TELEPHONE TOWN BLDGS	31,575	30,500	31,585	31,585	31,585
53115	ADVERTISING	336	300	300	300	300
53118	PROF SERVICES	11,920	16,000	16,000	16,000	16,000
53122	TRAVEL	114	2,800	2,800	2,800	2,800
53127	R&M AUTOMOTIVE	6,919	10,600	10,600	10,600	10,600
53128	COM R&M TOOLS & EQUIPMENT	28,363	40,500	40,500	40,500	40,500
53138	R&M BLDG & STRUCT	0	50	50	50	50
53143	AMBROSE/R&M BLDG & STRUC	1,726	3,500	3,500	3,500	3,500
53167	TUITION	10,537	15,150	33,150	27,150	27,150
	TOTAL CONTRACTUAL SERVICES	95,647	123,600	142,685	136,685	136,685
54101	DUES AND MEMBERSHIPS	1,608	1,850	1,850	1,850	1,850
54115	MEDICAL, SURGICAL	135	1,000	1,000	1,000	1,000
54117	PAYMENTS TO MUNICIPALITIES	10,041	8,800	8,800	8,800	8,800
	TOTAL CHARGES & OBLIGATIONS	11,784	11,650	11,650	11,650	11,650
	EXPENSES TOTAL	198,420	222,550	304,735	283,535	283,535
55109	PUBLIC SAFETY	75,000	75,000	90,000	90,000	90,000
	EQUIPMENT TOTAL	75,000	75,000	90,000	90,000	90,000
	POLICE TOTALS	4,610,846	4,971,591	5,558,341	5,396,459	5,396,459

POLICE ADMINISTRATION		FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
121111	51101 PERMANENT	264,323	285,648	289,152	289,152	289,152
121111	51145 HOLIDAY	6,324	6,662	7,150	7,150	7,150
121111	51155 SICKLV BUYBACK WOCA	3,344	6,447	6,437	6,437	6,437
121111	51157 SICKLV BUYBACK - SUPER OFFIC	0	0	0	0	0
121111	51158 SICKLV BUYBACK - POLICE OFFI	0	0	0	0	0

121111	51161	SICK LEAVE BUYBACK - NON UNION	750	1,125	1,125	1,125	1,125
		TOTAL PERMANENT	274,741	299,882	303,864	303,864	303,864
121111	51359	OVERTIME	9,474	16,333	15,000	15,000	15,000
121111	51360	OT-SECTY	0	0	0	0	0
121111	53163	SICK LEAVE COVERAGE	0	0	0	0	0
		TOTAL OVERTIME	9,474	16,333	15,000	15,000	15,000
		PERSONAL SERVICES TOTAL	284,214	316,215	318,864	318,864	318,864
121112	52101	OFFICE SUPPLIES	7,679	5,000	5,000	5,000	5,000
121112	52106	BOOKS AND PERIODICALS	0	250	250	250	250
121112	52142	TIRES, TUBES & CHAINS	0	400	400	400	400
121112	52180	FOOD & GROCERIES	440	500	500	500	500
121112	52181	PUBLIC SAFETY SUPPLY	2,904	1,000	1,000	1,000	1,000
121112	52184	CLOTHING & UNIFORM	203	750	750	750	750
121112	52217	AUXILIARY UNIFORMS/EQUIPMENT	1,476	4,000	4,000	4,000	4,000
		TOTAL SUPPLIES & MATERIALS	12,702	11,900	11,900	11,900	11,900
121112	53101	PRINTING & STATIONERY	78	800	800	800	800
121112	53107	POSTAGE	313	600	600	600	600
121112	53115	ADVERTISING	336	300	300	300	300
121112	53118	PROF SERVICES	11,920	16,000	16,000	16,000	16,000
121112	53122	TRAVEL	0	1,000	1,000	1,000	1,000
121112	53167	TUITION	0	0	0	0	0
		TOTAL CONTRACTUAL SERVICES	12,647	18,700	18,700	18,700	18,700
121112	54101	DUES AND MEMBERSHIPS	1,479	1,600	1,600	1,600	1,600
121112	54102	RENTALS AND STORAGE	0	0	0	0	0
		TOTAL CHARGES & OBLIGATIONS	1,479	1,600	1,600	1,600	1,600
		EXPENSES TOTAL	26,828	32,200	32,200	32,200	32,200
		EQUIPMENT TOTAL	0	0	0	0	0
		POLICE ADMINISTRATION TOTAL	311,043	348,415	351,064	351,064	351,064

			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
POLICE PATROL							
121121	51101	PERMANENT	2,417,794	2,641,123	2,881,322	2,762,898	2,762,898
121121	51145	HOLIDAY	101,481	109,236	118,844	114,086	114,086
121121	51157	SICKLV BUYBACK - SUPER OFFIC	56,753	60,337	63,607	63,607	63,607
121121	51158	SICKLV BUYBACK - POLICE OFFI	40,769	57,127	58,266	58,266	58,266
		TOTAL PERMANENT	2,616,797	2,867,823	3,122,039	2,998,857	2,998,857
121121	51359	OVERTIME	314,239	271,304	279,769	279,769	279,769
121121	53163	SICK LEAVE COVERAGE	3,689	8,250	9,950	9,950	9,950
121121	51364	COURT TIME	12,511	14,000	14,000	14,000	14,000
	51365	OFF DUTY	0	0	0	0	0
		TOTAL OVERTIME	330,439	293,554	303,719	303,719	303,719
		PERSONAL SERVICES TOTAL	2,947,236	3,161,377	3,425,758	3,302,576	3,302,576
121122	52101	OFFICE SUPPLIES	118	0	200	200	200
121122	52142	TIRES, TUBES & CHAINS	6,876	6,500	6,500	6,500	6,500

121122	52180	FOOD & GROCERIES	1,002	1,100	1,100	1,100	1,100
121122	52181	PUBLIC SAFETY SUPPLY	28,445	18,000	50,500	50,500	50,500
121122	52184	CLOTHING & UNIFORM	24,325	28,000	58,000	43,000	43,000
121122	52186	SUPPLIES & MATERIALS	0	200	200	200	200
		TOTAL SUPPLIES & MATERIALS	60,765	53,800	116,500	101,500	101,500
121122	53101	PRINTING & STATIONERY	3,765	2,500	2,500	2,500	2,500
121122	53122	TRAVEL	114	800	800	800	800
121122	53128	COM R&M TOOLS&EQUIPMENT	7,787	18,500	18,500	18,500	18,500
121122	53167	TUITION	10,537	14,400	32,400	26,400	26,400
		TOTAL CONTRACTUAL SERVICES	22,203	36,200	54,200	48,200	48,200
121122	54115	MEDICAL, SURGICAL	135	1,000	1,000	1,000	1,000
		TOTAL CHARGES & OBLIGATIONS	135	1,000	1,000	1,000	1,000
		EXPENSES TOTAL	83,103	91,000	171,700	150,700	150,700
121123	55109	PUBLIC SAFETY	75,000	75,000	90,000	90,000	90,000
		EQUIPMENT TOTAL	75,000	75,000	90,000	90,000	90,000
		POLICE PATROL TOTAL	3,105,339	3,327,377	3,687,458	3,543,276	3,543,276

			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
POLICE INVESTIGATION							
121131	51101	PERMANENT	321,144	342,807	419,256	419,256	419,256
121131	51145	HOLIDAY	13,446	14,309	17,313	17,313	17,313
121131	51157	SICKLV BUYBACK - SUPER OFFIC	6,099	6,482	5,804	5,804	5,804
121131	51158	SICKLV BUYBACK - POLICE OFFI	4,535	8,843	13,555	13,555	13,555
		TOTAL PERMANENT	345,223	372,441	455,928	455,928	455,928
121131	51359	OVERTIME	32,921	19,926	20,000	24,000	24,000
121131	51364	COURT TIME	1,469	1,400	1,400	1,400	1,400
		TOTAL OVERTIME	34,390	21,326	21,400	25,400	25,400
		PERSONAL SERVICES TOTAL	379,613	393,767	477,328	481,328	481,328
121132	52103	PRINTING AND REPRODUC SUPPLI	0	1,000	1,000	1,000	1,000
121132	52142	TIRES, TUBES & CHAINS	0	600	600	600	600
121132	52181	PUBLIC SAFETY SUPPLY	1,014	1,200	1,200	1,200	1,200
121132	52184	CLOTHING & UNIFORM	616	2,000	2,000	2,000	2,000
121132	52186	SUPPLIES & MATERIALS	907	1,000	1,000	1,000	1,000
		TOTAL SUPPLIES & MATERIALS	2,537	5,800	5,800	5,800	5,800
121132	53122	TRAVEL	0	1,000	1,000	1,000	1,000
121132	53166	TUITION	1,494	0	0	0	0
121132	53167	TUITION	0	750	750	750	750
		TOTAL CONTRACTUAL SERVICES	1,494	1,750	1,750	1,750	1,750
121132	54101	DUES AND MEMBERSHIPS	0	250	250	250	250
		TOTAL CHARGES & OBLIGATIONS	0	250	250	250	250
		EXPENSES TOTAL	4,031	7,800	7,800	7,800	7,800

EQUIPMENT TOTAL			0	0	0	0	0
POLICE INVESTIGATION TOTAL			383,644	401,567	485,128	489,128	489,128
POLICE COMMUNICATION			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
121141	51101	PERMANENT	289,878	318,763	428,236	375,552	375,552
121141	51145	HOLIDAY	2,979	4,030	7,000	6,000	6,000
121141	51161	SICKLV BUYBACK - NON UNION	0	3,375	3,375	3,375	3,375
		TOTAL PERMANENT	292,856	326,168	438,611	384,927	384,927
121141	51251	TEMPORARY	54,167	66,344	64,369	96,553	96,553
		TOTAL TEMPORARY	54,167	66,344	64,369	96,553	96,553
121141	51359	OVERTIME	48,973	63,682	64,149	64,149	64,149
121141	51363	SICK LEAVE COVERAGE	669	0	6,242	6,242	6,242
		TOTAL OVERTIME	49,641	63,682	70,391	70,391	70,391
PERSONAL SERVICES TOTAL			396,664	456,194	573,371	551,871	551,871
121142	52184	CLOTHING & UNIFORM	1,090	800	1,000	800	800
		TOTAL SUPPLIES & MATERIALS	1,090	800	1,000	800	800
121142	53110	TELEPHONE TOWN BLDGS	30,885	29,800	30,885	30,885	30,885
121142	53128	COM R&M TOOLS & EQUIPMENT	20,577	22,000	22,000	22,000	22,000
		TOTAL CONTRACTUAL SERVICES	51,462	51,800	52,885	52,885	52,885
	54101	DUES AND MEMBERSHIPS	129	0	0	0	0
121142	54117	PAYMETS TO MUNICIPALITIES	10,041	8,800	8,800	8,800	8,800
		TOTAL CHARGES & OBLIGATIONS	10,170	8,800	8,800	8,800	8,800
EXPENSES TOTAL			62,722	61,400	62,685	62,485	62,485
EQUIPMENT TOTAL			0	0	0	0	0
POLICE COMMUNICATION TOTAL			459,386	517,594	636,056	614,356	614,356
POLICE MAINTENANCE			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
121151	51101	PERMANENT	25,987	24,734	24,810	24,810	24,810
121151	51158	SICKLV BUYBACK - POLICE OFFI	0	0			
		TOTAL PERMANENT	25,987	24,734	24,810	24,810	24,810
121151	51359	OVERTIME	485	2,647	2,657	2,657	2,657
		TOTAL OVERTIME	485	2,647	2,657	2,657	2,657
PERSONAL SERVICES TOTAL			26,472	27,381	27,467	27,467	27,467
121152	52113	CLEANING SUPPLIES	1,283	4,000	4,000	4,000	4,000
121152	52115	HOUSEHOLD SUPPLIES	2,786	1,500	1,500	1,500	1,500
121152	52123	HARDWARE	566	600	600	600	600
121152	52125	PAINTING SUPPLIES	0	200	200	200	200

121152	52138	SUPPLIES, AUTOMOBILE	8,032	6,500	6,500	6,500	6,500
121152	52143	SMALL TOOLS & IMPLMT	0	100	100	100	100
		TOTAL SUPPLIES & MATERIALS	12,666	12,900	12,900	12,900	12,900
121152	53127	R&M AUTOMOTIVE	6,919	9,500	9,500	9,500	9,500
121152	53143	AMBROSE/R&M BLDG & STRUC	1,726	3,500	3,500	3,500	3,500
		TOTAL CONTRACTUAL SERVICES	8,645	13,000	13,000	13,000	13,000
		EXPENSES TOTAL	21,311	25,900	25,900	25,900	25,900
		EQUIPMENT TOTAL	0	0	0	0	0
		POLICE MAINTENANCE TOTAL	47,784	53,281	53,367	53,367	53,367

SCHOOL TRAFFIC			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
121161	51101	PERMANENT	105,593	90,973	86,546	86,546	86,546
		TOTAL PERMANENT	105,593	90,973	86,546	86,546	86,546
121161	51251	TEMPORARY	144,139	174,680	200,627	200,627	200,627
		TOTAL TEMPORARY	144,139	174,680	200,627	200,627	200,627
121161	51359	OVERTIME	4,094	1,530	1,541	1,541	1,541
		TOTAL OVERTIME	4,094	1,530	1,541	1,541	1,541
		PERSONAL SERVICES TOTAL	253,826	267,183	288,714	288,714	288,714
121162	52184	CLOTHING & UNIFORMS	1,057	1,000	1,000	1,000	1,000
		TOTAL SUPPLIES & MATERIALS	1,057	1,000	1,000	1,000	1,000
		EXPENSES TOTAL	1,057	1,000	1,000	1,000	1,000
		EQUIPMENT TOTAL	0	0	0	0	0
		SCHOOL TRAFFIC TOTAL	254,883	268,183	289,714	289,714	289,714

DOG CONTROL			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
121171	51101	PERMANENT	34,339	37,149	37,280	37,280	37,280
121171	51161	SICK LEAVE BUYBACK NON UNION	1,125	1,125	1,125	1,125	1,125
		TOTAL PERMANENT	35,464	38,274	38,405	38,405	38,405
121171	51359	OVERTIME	13,935	13,650	13,699	13,699	13,699
		TOTAL OVERTIME	13,935	13,650	13,699	13,699	13,699
		PERSONAL SERVICES TOTAL	49,399	51,924	52,104	52,104	52,104
121172	52115	HOUSEHOLD SUPPLIES	0	100	100	100	100
121172	52123	HARDWARE	0	100	100	100	100
121172	52138	SUPPLIES, AUTOMOBILE	0	200	200	200	200
121172	52142	TIRES, TUBES & CHAINS	0	100	300	300	300

121172	52143	SMALL TOOLS & IMPLMT	0	0	0	0	0
121172	52184	CLOTHING & UNIFORMS	172	350	350	350	350
121172	52186	SUPPLIES & MATERIALS	0	250	250	250	250
		TOTAL SUPPLIES & MATERIALS	172	1,100	1,300	1,300	1,300
121172	53107	POSTAGE	0	300	300	300	300
121172	53110	TELEPHONE TOWN BLDGS	690	700	700	700	700
121172	53127	R&M AUTOMOTIVE	0	1,100	1,100	1,100	1,100
121172	53138	R&M BLDG & STRUCT	0	50	50	50	50
		TOTAL CONTRACTUAL SERVICES	690	2,150	2,150	2,150	2,150
		TOTAL CHARGES & OBLIGATIONS	0	0	0	0	0
		EXPENSES TOTAL	862	3,250	3,450	3,450	3,450
		EQUIPMENT TOTAL	0	0	0	0	0
		DOG CONTROL TOTAL	50,261	55,174	55,554	55,554	55,554

FIRE		FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
51101	PERMANENT	3,730,824	3,910,506	4,382,197	4,036,810	3,929,195
51145	HOLIDAY	194,042	199,545	227,303	207,757	207,757
51155	SICKLV BUYBACK WOCA	3,302	3,229	3,411	3,411	3,411
51157	SICKLV BUYBACK - SUPER OFFIC	112,905	160,250	147,363	139,682	139,682
51159	SICKLV BUYBACK - FIREFIGHTER	7,089	7,290	7,307	7,307	7,307
51161	SICK LEAVE BUYBACK - NON UNION	750	750	8,431	750	750
51901	CLOTHING ALLOWANCE	27,600	28,800	33,000	30,000	30,000
	TOTAL PERMANENT	4,076,513	4,310,370	4,809,012	4,425,717	4,318,102
51359	OVERTIME	360,646	393,121	397,700	394,700	394,700
53163	SICK LEAVE COVERAGE	0	64,424	64,585	64,585	64,585
	TOTAL OVERTIME	360,646	457,545	462,285	459,285	459,285
	PERSONAL SERVICES TOTAL	4,437,159	4,767,915	5,271,297	4,885,002	4,777,387
52101	OFFICE SUPPLIES	7,712	8,700	8,700	8,700	8,700
52103	PRINTING AND REPRODUC SUPPLIES	380	400	400	400	400
52105	COMPUTER SUPPLIES	901	1,000	1,000	1,000	1,000
52106	BOOKS AND PERIODICALS	480	1,000	1,000	1,000	1,000
52113	CLEANING SUPPLIES	2,000	2,500	2,500	2,500	2,500
52115	HOUSEHOLD SUPPLIES	1,182	1,700	1,700	1,700	1,700
52116	ELECTRICAL SUPPLIES	725	740	740	740	740
52117	FIRE ALARM SUPPLIES	6,645	11,000	11,000	11,000	11,000
52123	HARDWARE	287	300	300	300	300
52125	PAINTING SUPPLIES	599	600	600	600	600
52127	PLUMBING, HEATING & VENTILAT	179	200	200	200	200
52138	SUPPLIES , AUTOMOTIVE	11,863	18,900	18,900	18,900	18,900
52142	TIRES, TUBES & CHAINS	3,600	3,600	3,600	3,600	3,600
52143	SMALL TOOLS & IMPLMT	1,387	1,600	1,600	1,600	1,600
52179	MEDICAL & DENTAL	33,796	45,000	45,000	45,000	45,000
52181	PUBLIC SAFETY SUPPLY	7,980	10,000	10,000	10,000	10,000
52184	CLOTHING & UNIFORM	21,881	26,000	43,000	31,000	31,000

52186	SUPPLIES & MATERIALS	1,182	1,500	1,500	1,500	1,500
	TOTAL SUPPLIES & MATERIALS	102,779	134,740	151,740	139,740	139,740
FIRE		FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
53101	PRINTING & STATIONERY	1,201	1,350	1,350	1,350	1,350
53107	POSTAGE	300	300	300	300	300
53110	TELEPHONE TOWN BLDGS	14,837	15,000	15,000	15,000	15,000
53115	ADVERTISING	0	200	200	200	200
53118	PROF SERVICES	8,614	10,000	10,000	10,000	10,000
53122	TRAVEL	540	2,000	2,000	2,000	2,000
53124	CLEAN & SANITARY	1,000	1,000	1,000	1,000	1,000
53127	R&M AUTOMOTIVE	6,593	6,750	6,750	6,750	6,750
53128	COM R&M TOOLS & EQUIPMENT	3,499	3,500	3,500	3,500	3,500
53138	R&M BLDG & STRUCT	2,900	3,000	3,000	3,000	3,000
53160	R&M ALARM	608	750	750	750	750
53166	TUITION	32,438	34,000	34,000	34,000	34,000
53172	CONTRACTUAL SERVICES	34,779	46,700	46,700	46,700	46,700
53303	LICENSE REIMBURSEMENT	1,320	2,000	2,000	2,000	2,000
	TOTAL CONTRACTUAL SERVICES	108,629	126,550	126,550	126,550	126,550
54101	DUES AND MEMBERSHIPS	1,659	1,650	1,650	1,650	1,650
54102	RENTALS AND STORAGE	331	500	500	500	500
54115	MEDICAL, SURGICAL	532	1,200	1,200	1,200	1,200
	TOTAL CHARGES & OBLIGATIONS	3,355	4,200	4,200	4,200	4,200
	EXPENSES TOTAL	214,764	265,490	282,490	270,490	270,490
55101	FURNITURE AND FIXTURES	500	500	500	500	500
55103	OFFICE EQUIPMENT	500	500	500	500	500
55109	PUBLIC SAFETY	16,160	37,500	45,000	45,000	45,000
55112	EQUIPMENT, NOT OTHERWISE CLA	16,767	15,000	15,000	15,000	15,000
	EQUIPMENT TOTAL	33,928	53,500	61,000	61,000	61,000
	FIRE TOTALS	4,685,850	5,086,905	5,614,787	5,216,492	5,108,877
FIRE ADMINISTRATION		FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
122111	51101 PERMANENT	207,335	214,799	342,988	236,485	236,485
122111	51145 HOLIDAY	6,360	6,380	12,456	6,823	6,823
122111	51155 SICKLV BUYBACK WOCA	3,302	3,229	3,411	3,411	3,411
122111	51159 SICKLV BUYBACK - FIREFIGHTER	0	0	0	0	0
122111	51161 SICKLV BUYBACK - NON UNION	750	750	8,431	750	750
122111	51901 CLOTHING ALLOWANCE	0	600	1,200	600	600
	TOTAL PERMANENT	217,746	225,758	368,486	248,069	248,069
122111	51359 OVERTIME	1,532	3,040	6,000	3,000	3,000
	TOTAL OVERTIME	1,532	3,040	6,000	3,000	3,000
	PERSONAL SERVICES TOTAL	219,278	228,798	374,486	251,069	251,069

122112	52101	OFFICE SUPPLIES	161	250	250	250	250
122112	52103	PRINTING AND REPRODUC SUPPLIES	380	400	400	400	400
122112	52105	COMPUTER SUPPLIES	901	1,000	1,000	1,000	1,000
122112	52117	FIRE ALARM SUPPLIES	0	0	0	0	0
122112	52184	CLOTHING & UNIFORM	0	0	0	0	0
122112	52186	SUPPLIES & MATERIALS	0	200	200	200	200
		TOTAL SUPPLIES & MATERIALS	1,442	1,850	1,850	1,850	1,850
122112	53101	PRINTING & STATIONERY	300	300	300	300	300
122112	53107	POSTAGE	200	200	200	200	200
122112	53115	ADVERTISING	0	200	200	200	200
122112	53122	TRAVEL	250	400	400	400	400
122112	53128	COM R&M TOOLS & EQUIPMENT	799	800	800	800	800
		TOTAL CONTRACTUAL SERVICES	1,549	1,900	1,900	1,900	1,900
122112	54101	DUES AND MEMBERSHIPS	1,059	1,050	1,050	1,050	1,050
122112	54115	MEDICAL, SURGICAL	532	1,200	1,200	1,200	1,200
		TOTAL CHARGES & OBLIGATIONS	1,591	2,250	2,250	2,250	2,250
		EXPENSES TOTAL	4,582	6,000	6,000	6,000	6,000
122113	55101	FURNITURE AND FIXTURES	500	500	500	500	500
122113	55103	OFFICE EQUIPMENT	500	500	500	500	500
		EQUIPMENT TOTAL	1,000	1,000	1,000	1,000	1,000
		FIRE ADMINISTRATION TOTAL	224,860	235,798	381,486	258,069	258,069

			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
FIRE FIGHTERS							
122121	51101	PERMANENT	3,401,364	3,569,533	3,912,736	3,673,852	3,566,237
122121	51145	HOLIDAY	182,569	187,819	209,488	195,575	195,575
122121	51159	SICKLV BUYBACK - FIREFIGHTER	112,905	160,250	147,363	139,682	139,682
122121	51901	CLOTHING ALLOWANCE	27,600	28,200	31,800	29,400	29,400
		TOTAL PERMANENT	3,724,438	3,945,802	4,301,387	4,038,509	3,930,894
122121	51359	OVERTIME	331,263	348,130	349,000	349,000	349,000
122121	51363	SICK LEAVE COVERAGE	0	64,424	64,585	64,585	64,585
		TOTAL OVERTIME	331,263	412,554	413,585	413,585	413,585
		PERSONAL SERVICES TOTAL	4,055,701	4,358,356	4,714,972	4,452,094	4,344,479
122122	52179	MEDICAL & DENTAL	7,377	8,200	8,200	8,200	8,200
122122	52181	PUBLIC SAFETY SUPPLY	6,000	8,000	8,000	8,000	8,000
122122	52184	CLOTHING & UNIFORM	20,000	25,000	42,000	30,000	30,000
122122	52186	SUPPLIES & MATERIALS	883	1,000	1,000	1,000	1,000
		TOTAL SUPPLIES & MATERIALS	34,260	42,200	59,200	47,200	47,200
122122	53101	PRINTING & STATIONERY	300	300	300	300	300
122122	53122	TRAVEL	0	1,000	1,000	1,000	1,000
122122	53166	TUITION	5,475	6,000	6,000	6,000	6,000
122122	53172	CONTRACTUAL SERVICES	4,200	4,200	4,200	4,200	4,200
122122	53303	LICENSE REIMBURSEMENT	1,320	2,000	2,000	2,000	2,000

		TOTAL CONTRACTUAL SERVICES	11,295	13,500	13,500	13,500	13,500
122122	54102	RENTALS AND STORAGE	331	500	500	500	500
		TOTAL CHARGES & OBLIGATIONS	331	500	500	500	500
		EXPENSES TOTAL	45,886	56,200	73,200	61,200	61,200
122123	55109	PUBLIC SAFETY	10,000	20,000	20,000	20,000	20,000
		EQUIPMENT TOTAL	10,000	20,000	20,000	20,000	20,000
		FIRE FIGHTER TOTAL	4,111,587	4,434,556	4,808,172	4,533,294	4,425,679

FIRE PREVENTION			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
122131	51101	PERMANENT	100,971	104,000	104,244	104,244	104,244
122131	51145	HOLIDAY	5,113	5,346	5,359	5,359	5,359
122131	51159	SICKLV BUYBACK - FIRE FIGHTER	7,089	7,290	7,307	7,307	7,307
		TOTAL PERMANENT	113,173	116,636	116,910	116,910	116,910
122131	51359	OVERTIME	2,200	4,495	4,500	4,500	4,500
		TOTAL OVERTIME	2,200	4,495	4,500	4,500	4,500
		PERSONAL SERVICES TOTAL	115,373	121,131	121,410	121,410	121,410
122132	52101	OFFICE SUPPLIES	107	150	150	150	150
122132	52106	BOOKS AND PERIODICALS	480	1,000	1,000	1,000	1,000
122132	52181	PUBLIC SAFETY SUPPLY	1,980	2,000	2,000	2,000	2,000
		TOTAL SUPPLIES & MATERIALS	2,567	3,150	3,150	3,150	3,150
122132	53101	PRINTING & STATIONERY	273	350	350	350	350
122132	53107	POSTAGE	100	100	100	100	100
122132	53122	TRAVEL	265	500	500	500	500
		TOTAL CONTRACTUAL SERVICES	638	950	950	950	950
122132	54101	DUES AND MEMBERSHIPS	400	400	400	400	400
		TOTAL CHARGES & OBLIGATIONS	400	400	400	400	400
		EXPENSES TOTAL	3,606	4,500	4,500	4,500	4,500
		EQUIPMENT TOTAL	0	0	0	0	0
		FIRE PREVENTION TOTAL	118,978	125,631	125,910	125,910	125,910

FIRE COMMUNICATION			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
122141	51101	PERMANENT	7,429	7,957	7,977	7,977	7,977
		TOTAL PERMANENT	7,429	7,957	7,977	7,977	7,977
122141	51359	OVERTIME	12,235	17,979	18,000	18,000	18,000
		TOTAL OVERTIME	12,235	17,979	18,000	18,000	18,000
		PERSONAL SERVICES TOTAL	19,664	25,936	25,977	25,977	25,977

122142	52101	OFFICE SUPPLIES	67	100	100	100	100
122142	52117	FIRE ALARM SUPPLIES	6,645	11,000	11,000	11,000	11,000
122142	52143	SMALL TOOLS & IMPLMT	893	1,100	1,100	1,100	1,100
		TOTAL SUPPLIES & MATERIALS	7,604	12,200	12,200	12,200	12,200
122142	53110	TELEPHONE TOWN BLDGS	14,837	15,000	15,000	15,000	15,000
122142	53122	TRAVEL	25	100	100	100	100
122142	53127	R&M AUTOMOTIVE	250	250	250	250	250
122142	53128	COM R&M TOOLS & EQUIPMENT	1,500	1,500	1,500	1,500	1,500
122142	53160	R&M ALARM	608	750	750	750	750
122142	53172	CONTRACTUAL SERVICE	8,046	13,500	13,500	13,500	13,500
		TOTAL CONTRACTUAL SERVICES	25,266	31,100	31,100	31,100	31,100
122142	54101	DUES AND MEMBERSHIPS	200	200	200	200	200
	54117	PAYMENTS TO MUNICIPALITIES	833	850	850	850	850
		TOTAL CHARGES & OBLIGATIONS	1,033	1,050	1,050	1,050	1,050
		EXPENSES TOTAL	33,903	44,350	44,350	44,350	44,350
122143	55112	EQUIPMENT, NOT OTHERWISE CLA	16,767	15,000	15,000	15,000	15,000
		EQUIPMENT TOTAL	16,767	15,000	15,000	15,000	15,000
		FIRE COMMUNICATION TOTAL	70,334	85,286	85,327	85,327	85,327
FIRE MAINTENANCE			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
122151	51101	PERMANENT	8,557	8,912	8,934	8,934	8,934
		TOTAL PERMANENT	8,557	8,912	8,934	8,934	8,934
122151	51359	OVERTIME	10,005	10,113	10,200	10,200	10,200
		TOTAL OVERTIME	10,005	10,113	10,200	10,200	10,200
		PERSONAL SERVICES TOTAL	18,562	19,025	19,134	19,134	19,134
122152	52113	CLEANING SUPPLIES	2,000	2,500	2,500	2,500	2,500
122152	52115	HOUSEHOLD SUPPLIES	1,182	1,700	1,700	1,700	1,700
122152	52116	ELECTRICAL SUPPLIES	725	740	740	740	740
122152	52123	HARDWARE	287	300	300	300	300
122152	52125	PAINTING SUPPLIES	599	600	600	600	600
122152	52127	PLUMBING, HEATING & VENTILAT	179	200	200	200	200
122152	52138	SUPPLIES, AUTOMOBILE	9,563	16,600	16,600	16,600	16,600
122152	52142	TIRES, TUBES & CHAINS	3,000	3,000	3,000	3,000	3,000
122152	52143	SMALL TOOLS & IMPLMT	295	300	300	300	300
122152	52186	SUPPLIES & MATERIALS	299	300	300	300	300
		TOTAL SUPPLIES & MATERIALS	18,129	26,240	26,240	26,240	26,240
	53118	PROF SERVICES	0	0	0	0	0
122152	53124	CLEAN & SANITARY	1,000	1,000	1,000	1,000	1,000
122152	53127	R&M AUTOMOTIVE	6,343	6,500	6,500	6,500	6,500
122152	53128	COM R&M TOOLS & EQUIPMENT	1,200	1,200	1,200	1,200	1,200
122152	53138	R&M BLDG & STRUCTURE	2,900	3,000	3,000	3,000	3,000
122152	53172	CONTRACTUAL SERVICE	10,892	11,000	11,000	11,000	11,000

TOTAL CONTRACTUAL SERVICES			22,335	22,700	22,700	22,700	22,700
EXPENSES TOTAL			40,464	48,940	48,940	48,940	48,940
122153	55109	PUBLIC SAFETY	2,853	0	3,000	3,000	3,000
EQUIPMENT TOTAL			2,853	0	3,000	3,000	3,000
FIRE MAINTENANCE TOTAL			61,879	67,965	71,074	71,074	71,074

FIRE AMBULANCE			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
122161	51101	PERMANENT	5,169	5,305	5,318	5,318	5,318
TOTAL PERMANENT			5,169	5,305	5,318	5,318	5,318
122161	51359	OVERTIME	3,412	9,364	10,000	10,000	10,000
TOTAL OVERTIME			3,412	9,364	10,000	10,000	10,000
PERSONAL SERVICES TOTAL			8,581	14,669	15,318	15,318	15,318
122162	52138	SUPPLIES, AUTOMOBILE	2,300	2,300	2,300	2,300	2,300
122162	52142	TIRES, TUBES & CHAINS	600	600	600	600	600
122162	52143	SMALL TOOLS & IMPLMT	200	200	200	200	200
122162	52179	MEDICAL & DENTAL	33,796	45,000	45,000	45,000	45,000
122162	52184	CLOTHING & UNIFORM	1,881	1,000	1,000	1,000	1,000
TOTAL SUPPLIES & MATERIALS			38,777	49,100	49,100	49,100	49,100
122162	53101	PRINTING & STATIONERY	328	400	400	400	400
122162	53118	PROFESSIONAL SERVICES	8,614	10,000	10,000	10,000	10,000
122162	53166	TUITION	26,963	28,000	28,000	28,000	28,000
122162	53172	CONTRACTUAL SERVICE	11,641	18,000	18,000	18,000	18,000
TOTAL CONTRACUTAL SERVICES			47,546	56,400	56,400	56,400	56,400
EXPENSES TOTAL			86,323	105,500	105,500	105,500	105,500
122163	55109	PUBLIC SAFETY	3,307	17,500	22,000	22,000	22,000
EQUIPMENT TOTAL			3,307	17,500	22,000	22,000	22,000
FIRE AMBULANCE TOTAL			98,212	137,669	142,818	142,818	142,818

SEALER OF WEIGHTS & MEASURES			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
124201	51101	PERMANENT	7,720	7,924	7,924	7,924	7,924
TOTAL PERMANENT			7,720	7,924	7,924	7,924	7,924
PERSONAL SERVICES TOTAL			7,720	7,924	7,924	7,924	7,924
124202	52101	OFFICE SUPPLIES	84	170	170	170	170
124202	52143	SMALL TOOLS & IMPLMT	1,124	1,102	1,102	1,102	1,102
TOTAL SUPPLIES & MATERIALS			1,208	1,272	1,272	1,272	1,272
124202	53117	AUTO ALLOWANCE	147	150	150	150	150

124202	53166	TUITION	215	350	350	350	350
		TOTAL CONTRACTUAL SERVICES	362	500	500	500	500
124202	54101	DUES AND MEMBERSHIPS	150	250	250	250	250
		TOTAL CHARGES & OBLIGATIONS	150	250	250	250	250
		EXPENSES TOTAL	1,720	2,022	2,022	2,022	2,022
		EQUIPMENT TOTAL	0	0	0	0	0
		SEALER OF WEIGHTS & MEASURES TOTAL	9,440	9,946	9,946	9,946	9,946

DPW ADMINISTRATION			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
141111	51101	PERMANENT	337,307	364,979	356,131	356,131	356,131
141111	51155	SICKLV BUYBACK - NAGE	30	1,500	1,500	1,500	1,500
141111	51161	SICKLV BUYBACK - NON UNION	250	1,050	1,050	1,050	1,050
		TOTAL PERMANENT	337,588	367,529	358,681	358,681	358,681
141111	51359	OVERTIME	5,453	1,380	1,400	1,122	1,122
		TOTAL OVERTIME	5,453	1,380	1,400	1,122	1,122
		PERSONAL SERVICES TOTAL	343,041	368,909	360,081	359,803	359,803
141112	52101	OFFICE SUPPLIES	2,708	2,400	2,400	2,400	2,400
141112	52103	PRINTING AND REPRODUC SUPPLIES	0	300	300	300	300
141112	52106	BOOKS AND PERIODICALS	0	0	0	0	0
141112	52186	SUPPLIES & MATERIALS	540	1,300	1,300	1,300	1,300
		TOTAL SUPPLIES & MATERIALS	3,249	4,000	4,000	4,000	4,000
141112	53101	PRINTING & STATIONERY	0	400	400	400	400
141112	53110	TELEPHONE	3,039	3,300	3,300	3,300	3,300
141112	53115	ADVERTISING	1,381	2,000	2,000	2,000	2,000
141112	53118	PROF SERVICES	790	2,000	2,000	2,000	2,000
141112	53122	TRAVEL	0	300	300	300	300
141112	53166	TUITION	0	1,300	1,300	1,300	1,300
141112	53172	CONTRACTUAL SERVICE	418	3,500	3,500	3,500	3,500
		TOTAL CONTRACTUAL SERVICES	5,627	12,800	12,800	12,800	12,800
141112	54101	DUES AND MEMBERSHIPS	287	300	300	300	300
141112	54102	RENTALS AND STORAGE	2,045	3,500	3,500	3,500	3,500
		TOTAL CHARGES & OBLIGATIONS	2,332	3,800	3,800	3,800	3,800
		EXPENSES TOTAL	11,208	20,600	20,600	20,600	20,600
		EQUIPMENT TOTAL	0	0	0	0	0
		DPW ADMINISTRATION TOTAL	354,249	389,509	380,681	380,403	380,403

DPW MAINTENANCE			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
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141212	54101	DUES AND MEMBERSHIPS	0	250	250	250	250
141212	54126	CURRENT CHARGES	340	341	341	341	341
		TOTAL CHARGES & OBLIGATIONS	340	591	591	591	591
		EXPENSES TOTAL	384,574	362,267	372,267	352,767	352,767
141213	55111	LANDSCAPING EQUIPMENT	200	19,500	19,500	19,500	19,500
		EQUIPMENT TOTAL	200	19,500	19,500	19,500	19,500
		DPW MAINTENANCE TOTAL	1,384,039	1,444,626	1,470,588	1,388,239	1,388,239

DPW BUILDING			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
141311	51101	PERMANENT	579,925	611,561	681,084	681,084	681,084
141311	51113	CUSTODIANS	1,313,455	1,331,526	1,418,296	1,418,296	1,418,296
141311	51160	SICK LEAVE BUYBACK - DPW	7,088	6,150	6,150	6,150	6,150
		TOTAL PERMANENT	1,900,468	1,949,237	2,105,530	2,105,530	2,105,530
141311	51251	TEMPORARY	12,757	12,000	12,000	12,000	12,000
		TOTAL TEMPORARY	12,757	12,000	12,000	12,000	12,000
141311	51359	OVERTIME	140,675	129,734	132,329	139,265	139,265
		TOTAL OVERTIME	140,675	129,734	132,329	139,265	139,265
		PERSONAL SERVICES TOTAL	2,053,900	2,090,971	2,249,859	2,256,795	2,256,795
141312	52113	CLEANING SUPPLIES	0	0			
141312	52114	CUST SUP N CONS	131,033	110,000	110,000	110,000	110,000
141312	52115	HOUSEHOLD SUPPLIES	0	0	0	0	0
141312	52116	ELECTRICAL SUPPLIES	28,136	31,043	31,043	31,043	31,043
141312	52123	HARDWARE	12,966	8,500	8,500	8,500	8,500
141312	52125	PAINTING SUPPLIES	1,725	5,000	5,000	5,000	5,000
141312	52126	ATHLETIC RECREATIONAL	0	0	0	0	0
141312	52127	PLUMBING, HEATING & VENTILAT	7,525	5,000	5,000	5,000	5,000
141312	52130	SAND, GRAVEL & LOAM	0	0	0	0	0
141312	52134	LUMBER AND WOOD PRODUCTS	50	1,000	1,000	1,000	1,000
141312	52136	AGRICULTURE AND HORTICULTURE	0	0	0	0	0
141312	52137	SUPPLIES, SMALL EQUIPMENT	6,545	30,000	30,000	30,000	30,000
141312	52143	SMALL TOOLS & IMPLMT	768	2,000	2,000	2,000	2,000
141312	52176	RECREATIONAL SUPPLIES	0	0	0	0	0
141312	52179	MEDICAL & DENTAL	0	0	0	0	0
141312	52184	CLOTHING & UNIFORMS	12,650	9,000	9,000	9,000	9,000
141312	52186	SUPPLIES & MATERIALS	16,772	9,000	9,000	9,000	9,000
		TOTAL SUPPLIES & MATERIALS	218,170	210,543	210,543	210,543	210,543
DPW BUILDING			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
141312	53110	TELEPHONE TOWN BLDS	14,870	13,000	13,000	13,000	13,000
141312	53115	ADVERTISING	0	500	500	500	500
141312	53118	PROF SERVICES	160,580	170,000	170,000	170,000	170,000

141312	53126	HIRED EQUIPMENT	0	0	0	0	0
141312	53128	COM R&M TOOLS & EQUIPMENT	0	0	0	0	0
	53136	BEACH HOUSE/R&M BLDG	0	0	0	0	0
141312	53138	R&M BLDG & STRUCT	128,590	384,250	384,250	384,250	384,250
141312	53139	CH/R&M BLDG & STRUCT	0	0	0	0	0
141312	53140	HS/R&M BLDG & STRUCT	27,797	0	0	0	0
141312	53141	LY/R&M BLDG & STRUCT	6,683	0	0	0	0
141312	53142	MC/R&M BLDG & STRUCT	34,992	0	0	0	0
141312	53143	AMBROSE/R&M BLDG & STRUC	22,902	0	0	0	0
141312	53144	LI/R&M BLDG & STRUCT	16,521	0	0	0	0
141312	53145	MU/R&M BLDG & STRUCT	6,045	0	0	0	0
141312	53146	MY/R&M BLDG & STRUCT	3,287	0	0	0	0
141312	53147	SANBORN/R&M BLDG & STRUCT	0	0	0	0	0
141312	53148	VO/R&M BLDG & STRUCT	5,627	0	0	0	0
141312	53166	TUITION	1,290	2,500	2,500	2,500	2,500
141312	53218	PUBLIC SAFETY/R&M BLDG & STR	2,839	0	0	0	0
141312	53219	DPW/R&M BLDG & STRUCT	6,533	0	0	0	0
141312	53220	TOWN HALL/R&M BLDG & STRUCT	25,427	2,500	2,500	2,500	2,500
	53234	LIB/R&M BLDG & STR	14	0	0	0	0
	53243	TS&DP/R&M BLDG & STR	0	0	0	0	0
	53240	PH/R&M BLDG & STR	13,533	0	0	0	0
	53240	WTRFLD TAIN/R&M BLD	52	0	0	0	0
	53241	TRTMT PLT/R&M BLDG &	608	0	0	0	0
	53243	TS&DP/R&M BLDG & STR	591	0	0	0	0
	53244	CEM/R&M BLDG & SR	1,726	0	0	0	0
	53245	WESTSIDE/R&M BLDG &	1,938	0	0	0	0
141312	53303	LICENSE REIMBURESEMENT	1,017	0	0	0	0
		TOTAL CONTRACTUAL SERVICES	483,459	572,750	572,750	572,750	572,750
	54101	DUES AND MEMBERSHIPS	275	0	0	0	0
	54126	CURRENT CHARGES	0	0	0	0	0
		TOTAL CHARGES & OBLIGATIONS	275	0	0	0	0
		EXPENSES TOTAL	701,905	783,293	783,293	783,293	783,293
141312	55112	EQUIPMENT		0			
		EQUIPMENT TOTAL	0	0	0	0	0
		DPW BUILDING TOTAL	2,755,805	2,874,264	3,033,152	3,040,088	3,040,088

			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
DPW GARAGE							
141411	51101	PERMANENT	194,226	202,847	205,624	205,624	205,624
	51160	SICK LEAVE BUYBACK	0	1,850	1,850	1,850	1,850
141411	51161	SICKLV BUYBACK - NON UNION	0	1,000	1,000	1,000	1,000
		TOTAL PERMANENT	194,226	205,697	208,474	208,474	208,474
141411	51359	OVERTIME	17,780	12,326	12,573	12,573	12,573
141411	51367	OFF DUTY WATER	0	0	0	0	0
		TOTAL OVERTIME	17,780	12,326	12,573	12,573	12,573
		PERSONAL SERVICES TOTAL	212,006	218,023	221,047	221,047	221,047

141512	53101	PRINTING & STATIONERY	872	450	450	450	450
141512	53115	ADVERTISING	488	600	600	600	600
141512	53118	PROF SERVICES	97,332	91,450	91,450	91,450	91,450
141512	53126	HIRED EQUIPMENT	17,844	32,250	32,250	32,250	32,250
141512	53128	COM R&M TOOLS & EQUIPMENT	2,500	2,000	2,000	2,000	2,000
141512	53164	RECYCLING SERVICES	104,150	110,000	110,000	110,000	110,000
141512	53165	SOLID WASTE DISPOSAL	545,382	523,440	536,490	536,490	536,490
141512	53172	CONTRACTURAL SERVICE	612	400	400	400	400
141512	53303	LICENSE REIMBURESEMENT	90	1,000	1,000	1,000	1,000
		TOTAL CONTRACTUAL SERVICES	769,270	761,590	774,640	774,640	774,640
	54101	DUES AND MEMBERSHIPS	245	0	0	0	0
	54117	PAYMENTS TO MUNICIPALITIES	0	0	0	0	0
		TOTAL CHARGES & OBLIGATIONS	245	0	0	0	0
		EXPENSES TOTAL	775,984	777,420	790,470	790,470	790,470
	55106	GARAGE & SHOP					
		EQUIPMENT TOTAL	0	0	0	0	0
		TRANSFER STATION TOTAL	1,254,974	1,246,465	1,310,774	1,264,874	1,264,874

DPW CEMETERY			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
141611	51101	PERMANENT	95,344	102,003	188,406	133,598	133,598
141611	51161	SICKLV BUYBACK -	750	750	750	750	750
		TOTAL PERMANENT	96,094	102,753	189,156	134,348	134,348
141611	51359	OVERTIME	56,385	43,248	44,113	44,113	44,113
		TOTAL OVERTIME	56,385	43,248	44,113	44,113	44,113
		PERSONAL SERVICES TOTAL	152,478	146,001	233,269	178,461	178,461
141612	52112	FLAGS	1,537	350	350	350	350
141612	52123	HARDWARE	0	0	0	0	0
141612	52125	PAINTING SUPPLIES	24	100	100	100	100
141612	52129	MASONRY SUPPLIES	0	0	0	0	0
141612	52130	SAND, GRAVEL & LOAN	2,354	3,000	3,000	3,000	3,000
141612	52133	READY MIX CONCRETE	1,270	1,000	1,000	1,000	1,000
141612	52134	LUMBER AND WOOD PRODUCTS	0	500	500	500	500
141612	52136	ARGICULTURE AND HORTICULTURE	3,491	5,000	5,000	5,000	5,000
141612	52137	SUPPLIES, SMALL EQUIPMENT	2,959	2,500	2,500	2,500	2,500
141612	52138	SUPPLIES , AUTOMOBILE	53	0	0	0	0
141612	52143	SMALL TOOLS & IMPLMT	1,638	1,500	1,500	1,500	1,500
141612	52152	PIPE & FITTINGS	2,677	750	750	750	750
141612	52153	CHEMICALS	0	0	0	0	0
141612	52156	CONCRETE PIPE	0	0	0	0	0
141612	52179	MEDICAL & DENTAL	0	0	0	0	0
141612	52181	PUBLIC SAFETY SUPPLY	10	0	0	0	0
141612	52184	CLOTHING & UNIFORMS	256	0	0	0	0
141612	52186	SUPPLIES & MATERIALS	7,654	4,700	4,700	4,700	4,700
		TOTAL SUPPLIES & MATERIALS	23,922	19,400	19,400	19,400	19,400
141612	53101	PRINTING & STATIONERY	73	250	250	250	250
141612	53116	BIND & BK REPAIRS	0	200	200	200	200

141612	53118	PROF SERVICES	11,009	8,000	8,000	8,000	8,000
141612	53128	COM R&M TOOLS & EQUIPMENT	0	0	0	0	0
141612	53172	CONTRACTURAL SERVICE	66,788	85,000	85,000	85,000	85,000
141612	53303	LICENSE REIMBURESEMENT	0	100	100	100	100
		TOTAL CONTRACTUAL SERVICES	77,870	93,550	93,550	93,550	93,550
141612	54101	DUES AND MEMBERSHIPS	1,050	0	1,050	1,050	1,050
		TOTAL CHARGES & OBLIGATIONS	1,050	0	1,050	1,050	1,050
		EXPENSES TOTAL	102,843	112,950	114,000	114,000	114,000
		EQUIPMENT TOTAL	0	0	0	0	0
		CEMETERY TOTAL	255,321	258,951	347,269	292,461	292,461
SNOW AND ICE							
			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
141711	51359	OVERTIME	303,587	123,300	123,300	123,300	123,300
		TOTAL OVERTIME	303,587	123,300	123,300	123,300	123,300
		PERSONAL SERVICES TOTAL	303,587	123,300	123,300	123,300	123,300
141712	52123	HARDWARE	1,630	1,000	1,000	1,000	1,000
141712	52125	PAINTING SUPPLIES	1,041	1,000	1,000	1,000	1,000
141712	52130	SAND, GRAVEL & LOAM	0	16,000	16,000	16,000	16,000
141712	52138	SUPPLIES, AUTOMOBILE	64,646	25,000	25,000	25,000	25,000
141712	52142	TIRES, TUBES & CHAINS	10,253	10,000	10,000	10,000	10,000
141712	52143	SMALL TOOLS & IMPLMT	0	500	500	500	500
141712	52153	CHEMICALS	167,500	125,000	125,000	125,000	125,000
141712	52184	CLOTHING & UNIFORMS	0	0	0	0	0
141712	52186	SUPPLIES & MATERIALS	861	2,000	2,000	2,000	2,000
		TOTAL SUPPLIES & MATERIALS	245,932	180,500	180,500	180,500	180,500
141712	53118	PROF SERVICES	34,383	1,500	1,500	1,500	1,500
141712	53126	HIRED EQUIPMENT	77,387	68,700	68,700	68,700	68,700
141712	53127	R&M TOOLS & EQUIPMENT	0	1,000	1,000	1,000	1,000
		TOTAL CONTRACTUAL SERVICES	111,769	71,200	71,200	71,200	71,200
		EXPENSES TOTAL	357,701	251,700	251,700	251,700	251,700
141713	55111	LANDSCAPE EQUIPMENT	32,540	25,000	25,000	25,000	25,000
		EQUIPMENT TOTAL	32,540	25,000	25,000	25,000	25,000
		SNOW & ICE TOTAL	693,829	400,000	400,000	400,000	400,000

Appendix 7: Education Budget Details

SCHOOL CENTRAL OFFICE			FY18 Actual	FY19 Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom Override
111	51102	SUPERINTENDENCY	614,546	635,934			
111	51103	DIRECTOR/COORDINATOR	811,120	865,541			
111	51111	SECRETARIES/CLERKS	384,281	422,161			
111	51112	CURRICULUM WORKSHOPS	116,560	116,500			
111	51117	IN-SERVICE WORKSHOPS	65,173	42,000			
111	51121	SCHOOL RESOURCE OFFICER	30,000	0			
111	51127	MED/ATTEN AFICRS	20,412	20,327			
111	51163	UNSPECIFIED ADDITIONS	50,850	55,985			
TOTAL PERMANENT			2,092,942	2,158,448	0	0	0
111	51201	INSTRUCTIONAL SUBSTITUTES	364,119	349,765			
111	51202	SECRETARIAL SUBSTITUTES	2,747	10,000			
111	51204	EARLY RETIREMENT	0	7,900			
111	51205	LONG TERM SUBSTITUTES	160,348	150,000			
111	52107	STUDENT INTERVENTION	0	29,000			
TOTAL TEMPORARY			527,213	546,665	0	0	0
PERSONAL SERVICES TOTAL			2,620,156	2,705,113	0	0	0
111	52101	OFFICE SUPPLIES	8,762	4,000			
111	52102	IMT SUPPLIES	606	2,500			
111	52103	PRINTING AND REPRODUC SUPPLI	2,518	2,500			
111	52106	BOOKS AND PERIODICALS	28	750			
111	52162	MUSIC SUPPLIES	780	10,000			
111	52167	CURRICULUM SUPPLIES	36,153	51,500			
111	52180	FOOD & GROCERIES	1,785	1,500			
111	52245	ELL SUPPLIES	7,909	8,000			
TOTAL SUPPLIES & MATERIALS			58,541	80,750	0	0	0
111	53107	POSTAGE	6,774	10,000			
111	53109	TELEPHONE	44,739	23,400			
111	53115	ADVERTISING	8,187	15,160			
111	53117	AUTO ALLOWANCE	9,379	5,000			
111	53118	PROF SERVICES	108,236	117,550			
111	53119	PROFESSIONAL DEVELOPMENT	33,950	43,300			
111	53122	TRAVEL	5,405	3,500			
111	53123	TRAVEL	63	0			
111	53126	HIRED EQUIPMENT	10,115	10,600			
SCHOOL CENTRAL OFFICE			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
111	53127	R&M AUTOMTOIVE	126	200			
111	53128	COM R&M TOOLS & EQUIPMENT	3,478	6,500			
111	53162	TRANSPORTATION	355,144	371,489			
111	53166	TUITION	113,318	36,295			
	53167	TUITION - SUMMER	0	32,000			
	53168	TUITION - FALL	0	24,000			
	53169	TUITION - SPRING	0	24,000			
111	53222	STAFF RECOGNITION	369	6,500			
111	53300	ELL PROFESSIONAL SERVICE	17,018	12,000			
111	53999	PY EXPENSES	0	0			

		TOTAL CONTRACTUAL SERVICES	716,299	741,494	0	0	0
111	54101	DUES AND MEMBERSHIPS	29,871	34,650			
		TOTAL CHARGES & OBLIGATIONS	29,871	34,650	0	0	0
		EXPENSE TOTAL	804,712	856,894	0	0	0
		EQUIPMENT TOTAL	0	0	0	0	0
		CENTRAL OFFICE TOTAL	3,424,867	3,562,007	0	0	0
		HIGH SCHOOL	FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
112	51104	PRINCIPALS/ASST PRINCIPALS	372,051	383,138			
	51106	TEACHER SPECIALISTS	5,986	0			
112	51111	SECRETARIES/CLERKS	289,668	294,939			
112	51114	EXTRACURRICULAR	70,295	61,472			
112	51170	ENGLISH TEACHERS	1,002,938	1,023,603			
112	51171	MATH TEACHERS	1,056,617	1,101,222			
112	51172	SCIENCE TEACHERS	1,124,719	1,169,351			
112	51173	SOCIAL STUDIES TEACHERS	848,285	897,387			
112	51174	FOREIGN LANGUAGE TEACHERS	891,393	961,207			
112	51175	ART TEACHERS	302,630	310,960			
112	51176	PE TEACHERS	235,139	244,650			
112	51177	MUSIC TEACHERS	132,786	138,393			
112	51178	FACS TEACHERS	123,900	129,639			
112	51179	READING TEACHING	53,346	57,481			
112	51180	ENG/TECH TEACHERS	115,314	118,759			
112	51181	LIBRARY MEDIA	66,634	71,547			
112	51182	COMPUTER ED TEACHERS	111,626	115,666			
112	51198	ELL TEACHERS	56,924	55,503			
		TOTAL PERMANENT	6,860,252	7,134,917	0	0	0
112	51206	IN SCHOOL SUSPENSION	0	0			
		TOTAL TEMPORARY	0	0	0	0	0
		PERSONAL SERVICES TOTAL	6,860,252	7,134,917	0	0	0
112	52101	OFFICE SUPPLIES	8,075	21,361			
112	52103	PRINTING AND REPRODUC SUPPLI	17,805	16,378			
112	52105	COMPUTER SUPPLIES	7,510	13,315			
112	52108	INSTRUCTIONAL MATERIALS	219	0			
112	521081	TEXTBOOKS - ENGLISH	18,586	14,399			
112	521082	TEXTBOOKS - MATH	13,435	18,937			
112	521083	TEXTBOOKS - SCIENCE	2,715	5,200			
112	521084	TEXTBOOKS - SOCIAL STUDIES	5,551	14,800			
112	521085	TEXTBOOKS - FOREIGN LANGUAGE	14,212	8,383			
112	521086	TEXTBOOKS - ELECTIVE	3,199	3,330			
112	52110	PUPIL SUBSCRIPTIONS	4,336	4,687			
112	52111	LIBRARY BOOKS	5,635	7,374			
112	52158	STUDENT SUPPORT	1,079	5,374			
		HIGH SCHOOL	FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
112	52159	ART SUPPLIES	15,962	16,000			
112	52160	FAMILY/COMSUMER SUPPLIES	10,531	9,304			
112	52161	TECHNOLOGY SUPPLIES	13,790	16,125			

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112	52162	MUSIC SUPPLIES	999	6,578			
112	52163	PHYSICAL EDUCATION SUPPLIES	1,221	5,601			
112	52165	SCIENCE SUPPLIES	14,587	12,925			
112	52169	MATH SUPPLIES	1,856	1,202			
112	52170	ENGLISH	0	4,626			
112	52171	SOCIAL STUDIES	1,113	2,110			
112	52172	AUDIO-VISUAL SUPPLIES	0	461			
112	52174	FOREIGN LANGUAGE	0	8,472			
112	52180	FOOD & GROCERIES	3,786	2,600			
		TOTAL SUPPLIES & MATERIALS	166,201	219,542	0	0	0
112	53101	PRINTING & STATIONERY	2,641	3,700			
112	53107	POSTAGE	3,508	5,500			
112	53109	TELEPHONE	7,718	6,250			
112	53118	PROF SERVICES	13,185	5,443			
112	53122	TRAVEL	1,170	1,170			
112	53124	CLEAN & SANITARY	1,375	2,000			
112	53126	HIRED EQUIPMENT	27,554	32,275			
112	53128	COM R&M TOOLS & EQUIPMENT	3,118	7,000			
112	53162	TRANSPORTATION	3,060	4,400			
112	53221	GRADUATION	8,057	10,575			
		TOTAL CONTRACTUAL SERVICES	71,386	78,313	0	0	0
112	54101	DUES AND MEMBERSHIPS	20,766	22,442			
		TOTAL CHARGES & OBLIGATIONS	20,766	22,442	0	0	0
		EXPENSE TOTAL	258,353	320,297	0	0	0
112	55107	EDUCATIONAL	0	500			
112	55108	AUDIO VISUAL	818	2,240			
		EQUIPMENT TOTAL	818	2,740	0	0	0
		HIGH SCHOOL TOTAL	7,119,423	7,457,954	0	0	0

				FY20	FY20		
MCCALL SCHOOL				Request w/	Manager w/	FY20FinCom	
				Override	Override		
				FY18Actual	FY19Budget		
113	51104	PRINCIPALS/ASST PRINCIPALS	369,157	364,430			
113	51111	SECRETARIES/CLERKS	117,196	129,062			
113	51114	EXTRACURRICULAR	5,644	0			
113	51116	LUNCHROOM SUPERVISION	10,040	0			
113	51170	ENGLISH TEACHERS	840,885	895,726			
113	51171	MATH TEACHERS	956,924	999,898			
113	51172	SCIENCE TEACHERS	855,746	901,269			
113	51173	SOCIAL STUDIES TEACHERS	959,764	996,563			
113	51174	FOREIGN LANGUAGE TEACHERS	385,534	398,592			
113	51175	ART TEACHERS	153,061	160,126			
113	51176	PE TEACHERS	161,276	169,067			
113	51177	MUSIC TEACHERS	193,117	213,086			
113	51178	FACS TEACHERS	196,336	204,750			
113	51179	READING TEACHING	162,146	172,846			
113	51180	ENG/TECH TEACHERS	160,141	165,297			
113	51181	LIBRARY MEDIA	85,169	86,751			
113	51182	COMPUTER ED TEACHERS	193,314	200,674			
113	51198	ELL TEACHERS	84,214	86,751			
		TOTAL PERMANENT	5,889,665	6,144,888	0	0	0
113	51304	TEAMING	45,946	42,060			

		TOTAL OVERTIME	45,946	42,060	0	0	0
		PERSONAL SERVICES TOTAL	5,935,611	6,186,948	0	0	0
113	52101	OFFICE SUPPLIES	1,810	1,444			
113	52103	PRINTING AND REPRODUC SUPPLI	17,606	16,600			
113	52105	COMPUTER SUPPLIES	817	0			
113	521081	TEXTBOOKS - ENGLISH	9,641	4,672			
113	521083	TEXTBOOKS - SCIENCE	0	28,980			
113	521084	TEXTBOOKS - SOCIAL STUDIES	7,551	4,400			
113	521085	TEXTBOOKS - FOREIGN LANGUAGE	9,048	7,660			
113	521086	TEXTBOOKS - ELECTIVE	2,892	6,780			
113	52110	PUPIL SUBSCRIPTIONS	3,313	4,752			
113	52111	LIBRARY BOOKS	3,465	4,000			
113	52158	STUDENT SUPPORT	8,968	10,500			
MCCALL SCHOOL							
			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
113	52159	ART SUPPLIES	9,039	10,000			
113	52160	FAMILY/COMSUMER SUPPLIES	6,997	7,400			
113	52161	TECHNOLOGY SUPPLIES	11,506	13,000			
113	52162	MUSIC SUPPLIES	4,473	7,289			
113	52163	PHYSICAL EDUCATION SUPPLIES	1,460	1,750			
113	52164	READING TESTING SUPPLIES	510	817			
113	52165	SCIENCE SUPPLIES	8,548	3,943			
113	52168	EXTRA-CURRICULAR SUPPLIES	2,917	1,400			
113	52169	MATH SUPPLIES	6,458	6,400			
113	52170	ENGLISH	1,458	1,306			
113	52171	SOCIAL STUDIES	2,055	5,450			
113	52173	BUSINESS	1,859	2,471			
113	52174	FOREIGH LANGUAGE	382	5,250			
	52174	SCIENCE EQUIPMENT	0	7,057			
		TOTAL SUPPLIES & MATERIALS	122,772	163,321	0	0	0
113	53101	PRINTING & STATIONERY	6,650	6,750			
113	53107	POSTAGE	2,661	5,844			
113	53109	TELEPHONE	2,993	3,060			
113	53116	BIND & BK REPAIRS	640	1,000			
113	53118	PROF SERVICES	2,679	0			
113	53126	HIRED EQUIPMENT	42,516	27,800			
113	53128	COM R&M TOOLS & EQUIPMENT	8,895	7,500			
113	53162	TRANSPORTATION	2,225	3,200			
		TOTAL CONTRACTUAL SERVICES	69,258	55,154	0	0	0
113	54101	DUES AND MEMBERSHIPS	1,267	1,650			
		TOTAL CHARGES & OBLIGATIONS	1,267	1,650	0	0	0
		EXPENSE TOTAL	193,298	220,125	0	0	0
113	55101	FURNITURE & FIXTURES	8,867	1,000			
113	55107	EDUCATIONAL	306	0			
		EQUIPMENT TOTAL	9,173	1,000	0	0	0
MCCALL SCHOOL TOTAL			6,138,081	6,408,073	0	0	0

AMBROSE SCHOOL			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
114	51104	PRINCIPALS/ASST PRINCIPALS	166,835	171,852			
114	51105	TEACHERS	1,681,382	1,807,754			
114	51108	INSTRUCTIONAL AIDES	13,791	73,805			
114	51111	SECRETARIES/CLERKS	36,261	39,392			
114	51116	LUNCHROOM SUPERVISION	0	4,000			
114	51146	BUS MONITORS	2,333	3,050			
114	51175	ART TEACHERS	50,361	53,719			
114	51176	PE TEACHERS	62,753	67,594			
114	51177	MUSIC TEACHERS	94,214	96,751			
114	51179	READING TEACHING	280,905	292,701			
114	51181	LIBRARY MEDIA	77,130	82,842			
114	51198	ELL TEACHERS	80,020	84,146			
TOTAL PERMANENT			2,545,986	2,777,606	0	0	0
PERSONAL SERVICES TOTAL			2,545,986	2,777,606	0	0	0
114	52101	OFFICE SUPPLIES	3,062	3,000			
114	52103	PRINTING AND REPRODUC SUPPLI	9,679	9,300			
114	52108	INSTRUCTIONAL MATERIALS	4,884	5,500			
114	52111	LIBRARY BOOKS	2,321	1,800			
114	52158	STUDENT SUPPORT	11,805	12,300			
114	52159	ART SUPPLIES	2,347	2,500			
114	52162	MUSIC SUPPLIES	823	700			
114	52163	PHYSICAL EDUCATION SUPPLIES	646	700			
114	52164	READING TESTING SUPPLIES	336	400			
114	52165	SCIENCE SUPPLIES	546	800			
114	52169	MATH SUPPLIES	10,319	11,000			
114	52170	ENGLISH SUPPLIES	6,012	6,500			
114	52171	SOCIAL STUDIES	0	600			
TOTAL SUPPLIES & MATERIALS			52,780	55,100	0	0	0
114	53107	POSTAGE	0	200			
114	53109	TELEPHONE	3,512	2,400			
114	53126	HIRED EQUIPMENT	13,374	11,800			
114	53128	COM R&M TOOLS & EQUIPMENT	2,873	3,000			
114	53162	TRANSPORTATION	200	200			
TOTAL CONTRACTUAL SERVICES			19,958	17,600	0	0	0
114	54101	DUES AND MEMBERSHIPS	0	300			
TOTAL CHARGES & OBLIGATIONS			0	300	0	0	0
EXPENSE TOTAL			72,739	73,000	0	0	0
114	55101	FURNITURE & FIXTURES	0	3,771			
EQUIPMENT TOTAL			0	3,771	0	0	0
AMBROSE SCHOOL TOTAL			2,618,724	2,854,377	0	0	0

LINCOLN SCHOOL			FY18 Actual	FY19 Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
115	51104	PRINCIPALS/ASST PRINCIPALS	175,650	180,917			
115	51105	TEACHERS	1,526,102	1,655,009			
115	51108	INSTRUCTIONAL AIDES	20,329	70,767			
115	51111	SECRETARIES/CLERKS	32,381	35,073			
115	51116	LUNCHROOM SUPERVISION	0	4,000			

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115	51146	BUS MONITORS	500	2,333			
115	51175	ART TEACHERS	97,155	100,053			
115	51176	PE TEACHERS	97,155	100,053			
115	51177	MUSIC TEACHERS	107,155	110,053			
115	51179	READING TEACHING	276,086	286,836			
115	51181	LIBRARY MEDIA	93,000	95,802			
115	51198	ELL TEACHERS	75,551	81,214			
		TOTAL PERMANENT	2,501,063	2,722,110	0	0	0
		PERSONAL SERVICES TOTAL	2,501,063	2,722,110	0	0	0
115	52101	OFFICE SUPPLIES	558	800			
115	52103	PRINTING AND REPRODUC SUPPLI	5,594	7,000			
115	52111	LIBRARY BOOKS	1,755	2,000			
115	52158	STUDENT SUPPORT	10,833	13,000			
115	52159	ART SUPPLIES	2,259	2,600			
115	52162	MUSIC SUPPLIES	1,011	1,000			
115	52163	PHYSICAL EDUCATION SUPPLIES	528	800			
115	52165	SCIENCE SUPPLIES	1,315	1,500			
115	52169	MATH SUPPLIES	10,429	10,500			
115	52170	ENGLISH SUPPLIES	7,848	9,000			
115	52171	SOCIAL STUDIES	876	1,000			
		TOTAL SUPPLIES & MATERIALS	43,005	49,200	0	0	0
115	53107	POSTAGE	196	0			
115	53109	TELEPHONE	2,251	2,100			
115	53126	HIRED EQUIPMENT	8,962	8,000			
115	53128	COM R&M TOOLS & EQUIPMENT	3,608	3,000			
		TOTAL CONTRACTUAL SERVICES	15,017	13,100	0	0	0
115	54101	DUES AND MEMBERSHIPS	535	1,200			
		TOTAL CHARGES & OBLIGATIONS	535	1,200	0	0	0
		EXPENSE TOTAL	58,556	63,500	0	0	0
115	55101	FURNITURE & FIXTURES	714	1,000			
		EQUIPMENT TOTAL	714	1,000	0	0	0
		LINCOLN SCHOOL TOTAL	2,560,334	2,786,610	0	0	0

			FY20				
LYNCH SCHOOL			FY18Actual	FY19Budget	Request w/ Override	FY20 Manager w/ Override	FY20FinCom
116	51104	PRINCIPALS/ASST PRINCIPALS	207,679	213,909			
116	51105	TEACHERS	1,773,709	1,899,698			
116	51108	INSTRUCTIONAL AIDES	27,047	101,112			
116	51111	SECRETARIES/CLERKS	39,550	42,367			
116	51116	LUNCHROOM SUPERVISION	0	4,000			
116	51146	BUS MONITORS	1,000	1,000			
116	51175	ART TEACHERS	61,935	66,219			
116	51176	PE TEACHERS	52,430	56,147			
116	51177	MUSIC TEACHERS	76,993	81,922			
116	51179	READING TEACHING	263,678	301,544			
116	51181	LIBRARY MEDIA	80,420	86,233			
116	51198	ELL TEACHERS	166,172	177,640			
		TOTAL PERMANENT	2,750,612	3,031,791	0	0	0
		PERSONAL SERVICES TOTAL	2,750,612	3,031,791	0	0	0

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116	52101	OFFICE SUPPLIES	1,714	1,100			
116	52103	PRINTING AND REPRODUC SUPPLI	8,870	8,500			
116	52108	INSTRUCTIONAL MATERIALS	1,437	1,500			
116	52111	LIBRARY BOOKS	1,993	1,500			
116	52158	STUDENT SUPPORT	10,969	16,300			
116	52159	ART SUPPLIES	1,414	2,200			
116	52162	MUSIC SUPPLIES	937	1,200			
116	52163	PHYSICAL EDUCATION SUPPLIES	460	1,000			
116	52165	SCIENCE SUPPLIES	1,932	1,500			
116	52169	MATH SUPPLIES	10,631	11,607			
116	52170	ENGLISH SUPPLIES	9,304	7,830			
116	52171	SOCIAL STUDIES	793	1,300			
116	52244	TEACHER SUPPLIES	101	0			
		TOTAL SUPPLIES & MATERIALS	50,556	55,537	0	0	0
116	53107	POSTAGE	0	500			
116	53109	TELEPHONE	2,252	2,100			
116	53118	PROF SERVICES	1,240	0			
116	53126	HIRED EQUIPMENT	16,967	15,200			
116	53128	COM R&M TOOLS & EQUIPMENT	5,837	3,500			
116	53162	TRANSPORTATION	900	500			
		TOTAL CONTRACTUAL SERVICES	27,196	21,800	0	0	0
116	54101	DUES AND MEMBERSHIPS	0	1,000			
		TOTAL CHARGES & OBLIGATIONS	0	1,000	0	0	0
		EXPENSE TOTAL	77,752	78,337	0	0	0
116	55101	FURNITURE & FIXTURES	962	2,000			
		EQUIPMENT TOTAL	962	2,000	0	0	0
		LYNCH SCHOOL TOTAL	2,829,326	3,112,128	0	0	0

				FY20	FY20		
				Request w/	Manager w/		
				Override	Override		
MURACO SCHOOL				FY18Actual	FY19Budget	FY20FinCom	
117	51104	PRINCIPALS/ASST PRINCIPALS	146,866	162,553			
117	51105	TEACHERS	1,647,563	1,860,977			
117	51108	INSTRUCTIONAL AIDES	27,432	73,392			
117	51111	SECRETARIES/CLERKS	40,751	43,208			
117	51116	LUNCHROOM SUPERVISION	0	4,000			
117	51146	BUS MONITORS	1,000	1,000			
117	51175	ART TEACHERS	76,652	79,160			
117	51176	PE TEACHERS	55,448	59,457			
117	51177	MUSIC TEACHERS	103,000	105,802			
117	51179	READING TEACHING	280,734	290,850			
117	51181	LIBRARY MEDIA	89,888	95,645			
117	51198	ELL TEACHERS	84,214	86,751			
		TOTAL PERMANENT	2,553,548	2,862,795	0	0	0
		PERSONAL SERVICES TOTAL	2,553,548	2,862,795	0	0	0
117	52103	PRINTING AND REPRODUC SUPPLI	3,894	5,000			
117	52111	LIBRARY BOOKS	3,631	2,500			
117	52158	STUDENT SUPPORT	13,053	14,200			
117	52159	ART SUPPLIES	2,727	2,300			
117	52162	MUSIC SUPPLIES	1,025	950			

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117	52163	PHYSICAL EDUCATION SUPPLIES	558	703			
117	52165	SCIENCE SUPPLIES	1,279	1,500			
117	52169	MATH SUPPLIES	9,249	10,000			
117	52170	ENGLISH SUPPLIES	130	5,500			
117	52171	SOCIAL STUDIES	74	0			
		TOTAL SUPPLIES & MATERIALS	35,621	42,653	0	0	0
117	53107	POSTAGE	98	0			
117	53109	TELEPHONE	1,106	1,200			
117	53126	HIRED EQUIPMENT	12,597	12,500			
117	53128	COM R&M TOOLS & EQUIPMENT	3,967	3,500			
117	53162	TRANSPORTATION	0	200			
		TOTAL CONTRACTUAL SERVICES	17,769	17,400	0	0	0
117	54101	DUES AND MEMBERSHIPS	0	600			
		TOTAL CHARGES & OBLIGATIONS	0	600	0	0	0
		EXPENSE TOTAL	53,389	60,653	0	0	0
117	55101	FURNITURE & FIXTURES	6,417	2,450			
		EQUIPMENT TOTAL	6,417	2,450	0	0	0
		MURACO SCHOOL TOTAL	2,613,354	2,925,898	0	0	0

VINSON-OWEN SCHOOL			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
118	51104	PRINCIPALS/ASST PRINCIPALS	174,467	174,909			
118	51105	TEACHERS	1,508,909	1,597,043			
118	51108	INSTRUCTIONAL AIDES	24,900	71,673			
118	51111	SECRETARIES/CLERKS	41,531	42,283			
118	51116	LUNCHROOM SUPERVISION	0	4,000			
118	51146	BUS MONITORS	2,000	2,000			
118	51175	ART TEACHERS	59,586	63,801			
118	51176	PE TEACHERS	55,687	59,634			
118	51177	MUSIC TEACHERS	79,135	83,647			
118	51179	READING TEACHING	259,352	273,245			
118	51181	LIBRARY MEDIA	71,493	76,553			
118	51198	ELL TEACHERS	69,067	74,055			
		TOTAL PERMANENT	2,346,128	2,522,843	0	0	0
		PERSONAL SERVICES TOTAL	2,346,128	2,522,843	0	0	0
118	52101	OFFICE SUPPLIES	1,684	1,600			
118	52103	PRINTING AND REPRODUC SUPPLI	10,029	10,021			
118	52111	LIBRARY BOOKS	1,880	2,000			
118	52158	STUDENT SUPPORT	16,559	15,500			
118	52159	ART SUPPLIES	2,452	2,500			
118	52162	MUSIC SUPPLIES	1,133	1,500			
118	52163	PHYSICAL EDUCATION SUPPLIES	1,507	1,500			
118	52165	SCIENCE SUPPLIES	0	1,310			
118	52169	MATH SUPPLIES	9,647	11,861			
118	52170	ENGLISH	4,153	5,633			
118	52171	SOCIAL STUDIES	0	500			
		TOTAL SUPPLIES & MATERIALS	49,044	53,925	0	0	0
118	53109	TELEPHONE	1,947	1,500			
118	53126	HIRED EQUIPMENT	14,787	15,861			

118	53128	COM R&M TOOLS & EQUIPMENT	1,695	3,500			
		TOTAL CONTRACTUAL SERVICES	18,430	20,861	0	0	0
118	54101	DUES AND MEMBERSHIPS	885	713			
		TOTAL CHARGES & OBLIGATIONS	885	713	0	0	0
		EXPENSE TOTAL	68,359	75,499	0	0	0
118	55101	FURNITURE & FIXTURES	567	0			
		EQUIPMENT TOTAL	567	0	0	0	0
		VINSON-OWEN SCHOOL TOTAL	2,415,053	2,598,342	0	0	0

			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
SPECIAL EDUCATION							
119	51103	DIRECTOR/COORDINATOR	142,238	231,505			
119	51109	SPEC NEEDS IN/PROC/OTH	262,954	277,257			
119	51111	SECRETARIES/CLERKS	204,615	217,101			
119	51148	OCCUPATIONAL THERAPISTS	396,866	409,196			
119	51163	UNSPECIFIED ADDITIONS	93,504	93,504			
119	51190	SE SUPERVISOR/COORDINATOR	591,283	607,553			
119	51191	WHS SE TEACHER	1,109,842	1,259,898			
119	51192	MS SE TEACHER	1,192,134	1,270,383			
119	51193	PK-5 SE TEACHER	2,487,326	2,558,819			
119	51194	PSYCHOLOGISTS	955,132	1,054,082			
119	51195	SPEECH & LANGUAGE THERAPISTS	1,070,308	1,128,119			
119	51196	PHYSICAL THERAPISTS	81,768	83,812			
119	51197	ASSISTIVE TECHNOLOGISTS	32,674	33,525			
119	51199	SE TEACHING ASSISTANTS	1,013,277	1,082,856			
		TOTAL PERMANENT	9,633,920	10,307,610	0	0	0
119	51201	INSTRUCTIONAL SUBSTITUTES	994	0			
		TOTAL TEMPORARY	994	0	0	0	0
		PERSONAL SERVICES TOTAL	9,634,914	10,307,610	0	0	0
119	52101	OFFICE SUPPLIES	1,640	4,550			
119	52106	BOOKS AND PERIODICALS	0	0			
119	52108	INSTRUCTIONAL MATERIALS	600	0			
119	52158	STUDENT SUPPORT	11,593	19,500			
119	52167	CURRICULUM SUPPLIES	0	0	0	0	0
119	53107	POSTAGE	30	0			
119	53109	TELEPHONE	3,249	0			
119	53117	AUTO ALLOWANCE	863	1,800			
119	53118	PROF SERVICES	649,747	401,795			
119	53122	TRAVEL	33	500			
119	53126	HIRED EQUIPMENT	368	0			
119	53162	TRANSPORTATION	989,808	970,723			
119	53166	TUITION	2,578,001	2,902,163			
119	53171	TESTING/SCHOOL	19,471	21,000			
		TOTAL CONTRACTUAL SERVICES	4,241,569	4,297,981	0	0	0
119	54101	DUES AND MEMBERSHIPS	6,640	6,300			
		TOTAL CHARGES & OBLIGATIONS	6,640	6,300	0	0	0
		EXPENSE TOTAL	4,262,042	4,328,331	0	0	0

119	55107	EDUCATIONAL		10,090	15,000			
		EQUIPMENT TOTAL		10,090	15,000	0	0	0
SPECIAL EDUCATION TOTAL				13,907,045	14,650,941	0	0	0

			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
ATHLETICS							
120	51103	DIRECTOR/COORDINATOR			0		
120	51134	COACHES					
		TOTAL PERMANENT			0	0	
120	56001	MISC EXPENSE			0		
		EXPENSE TOTAL			0	0	
120	59761	TRANSFER TO REVOLVING	495,048	508,353			
		EQUIPMENT TOTAL	495,048	508,353	0		
ATHLETICS TOTAL			495,048	508,353	0		

			FY18 Actual	FY19 Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
TECHNOLOGY							
121	51110	OTHER SUPERVISORY/TECH	250,211	266,768			
121	51111	SECRETARIES/CLERKS	100,794	110,403			
121	51186	REPAIR TECHNICIANS	234,802	249,319			
		TOTAL PERMANENT	585,808	626,490	0	0	0
PERSONAL SERVICES TOTAL			585,808	626,490	0	0	0
121	52104	COMPUTER REPAIRS	3,101	27,000			
121	52105	COMPUTER SUPPLIES	21,277	27,000			
121	52185	SOFTWARE	198,215	166,025			
		TOTAL SUPPLIES & MATERIALS	222,593	220,025	0	0	0
121	53117	AUTO ALLOWANCE	0	1,500			
121	53118	PROF SERVICES	57,964	68,454			
121	53122	TRAVEL	0	500			
		TOTAL CONTRACTUAL SERVICES	57,964	70,454	0	0	0
121	54101	DUES AND MEMBERSHIPS	1,390	2,000			
		TOTAL CHARGES & OBLIGATIONS	1,390	2,000	0	0	0
		EXPENSE TOTAL	281,947	292,479	0	0	0
121	55107	EDUCATIONAL	294,317	331,000			
		EQUIPMENT TOTAL	294,317	331,000	0	0	0
TECHNOLOGY TOTAL			1,162,071	1,249,969	0	0	0

			FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
PUPIL SERVICES							
122	51106	TEACHER SPECIALISTS	421,972	452,679			
122	51107	COUNSELORS	926,959	959,293			
122	51118	TUTORIAL SVCS	46,924	43,870			

122	51147	NURSES	735,187	698,571			
		TOTAL PERMANENT	2,131,041	2,154,413	0	0	0
		PERSONAL SERVICES TOTAL	2,131,041	2,154,413	0	0	0
122	52218	NURSING SUPPLIES	4,818	3,400			
		TOTAL SUPPLIES & MATERIALS	4,818	3,400	0	0	0
		EXPENSE TOTAL	4,818	3,400	0	0	0
		EQUIPMENT TOTAL	0	0	0	0	0
		PUPIL SERVICES TOTAL	2,135,859	2,157,813	0	0	0

KINDERGARTEN ALLOCATION		FY18 Actual	FY19 Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
51105	TEACHERS	329,447	0			
51108	INSTRUCTIONAL AIDES	241,553	0			
	TOTAL PERMANENT	571,000	0	0	0	0
	PERSONAL SERVICES TOTAL	571,000	0	0	0	0
	EXPENSE TOTAL	0	0	0	0	0
	EQUIPMENT TOTAL	0	0	0	0	0
	KINDERGARTEN ALLOCATION TOTAL	571,000	0	0	0	0

SCHOOL DEPARTMENT	FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
51102	SUPERINTENDENCY	614,546	635,934	0	
51103	DIRECTOR/COORDINATOR	953,358	1,097,046	0	
51104	PRINCIPALS/ASST PRINCIPALS	1,612,705	1,651,708	0	
51105	TEACHERS	8,137,665	8,820,481	0	
51106	TEACHER SPECIALIST	421,972	452,679	0	
51107	COUNSELORS	926,959	959,293	0	
51108	INSTRUCTIONAL AIDES	113,499	390,749	0	
51109	SPEC NEEDS IN/PROC/OTH	262,954	277,257	0	
51110	OTHER SUPERVISORY/TECH	250,211	266,768	0	
51111	SECRETARIES/CLERKS	1,287,028	1,375,989	0	
51112	CURRICULUM WORKSHOPS	116,560	116,500	0	
51114	EXTRACURRICULAR	75,939	61,472	0	
51116	LUNCHROOM SUPERVISOR	0	20,000	0	
51117	IN-SERVICE WORKSHOPS	65,173	42,000	0	
51118	TUTORIAL SERVICES	46,924	43,870	0	
51119	STUDENT INTERVENTION	30,000	0	0	
51127	MED/ATTEN AFICRS	20,412	20,327	0	
51146	BUS MONITORS	6,833	9,383	0	
51147	NURSES	735,187	698,571	0	
51148	OCCUPATIONAL THERAPIST	396,866	409,196	0	
51163	UNSPECIFIED ADDITIONS	379,156	398,808	0	
51170	ENGLISH TEACHERS	1,843,823	1,919,329	0	
51171	MATH TEACHERS	2,013,541	2,101,120	0	
51172	SCIENCE TEACHERS	1,980,465	2,070,620	0	

51173	SOCIAL STUDIES TEACHERS	1,808,050	1,893,950	0
51174	FOREIGN LANGUAGE TEACHERS	1,276,927	1,359,799	0
51175	ART TEACHERS	801,381	834,038	0
51176	PE TEACHERS	719,888	756,602	0
51177	MUSIC TEACHERS	786,399	829,654	0
51178	FACS TEACHERS	320,236	334,389	0
51179	READING TEACHING	1,576,246	1,675,503	0
51180	ENG/TECH TEACHERS	275,455	284,056	0
51181	LIBRARY MEDIA	563,734	595,373	0
51182	COMPUTER ED TEACHERS	304,940	316,340	0
51190	SE SUPERVISOR/COORDINATOR	591,283	607,553	0
51191	WHS SE TEACHER	1,109,842	1,259,898	0
51192	MS SE TEACHER	1,192,134	1,270,383	0

SCHOOL DEPARTMENT		FY18 Actual	FY19 Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20 FinCom
51193	PK-5 SE TEACHER	2,487,326	2,558,819	0		
51194	PSYCHOLOGISTS	955,132	1,054,082	0		
51195	SPEECH & LANGUAGE THERAPISTS	1,070,308	1,128,119	0		
51196	PHYSICAL THERAPISTS	81,768	83,812	0		
51197	ASSISTIVE TECHNOLOGISTS	32,674	33,525	0		
51198	ELL TEACHERS	616,161	646,060	0		
51199	SE TEACHING ASSISTANTS	1,013,277	1,082,856	0		
	TOTAL PERMANENT	39,874,937	42,443,911	0		
51201	INSTRUCTIONAL SUBSTITUTES	364,119	349,765	0		
51202	SECRETARIAL SUBSTITUTES	3,741	10,000	0		
51204	EARLY RETIREMENT	0	7,900	0		
51205	LONG TERM SUBSTITUTES	160,348	150,000	0		
51207	STUDENT INTERVENTION	0	29,000	0		
	TOTAL TEMPORARY	528,207	546,665	0	0	0
51304	TEAMING	45,946	42,060	0		
	TOTAL OVERTIME	45,946	42,060	0		
	PERSONAL SERVICES TOTAL	40,449,090	43,032,636	0	0	0
52101	OFFICE SUPPLIES	27,305	37,855	0		
52102	IMT SUPPLIES	606	2,500	0		
52103	PRINTING AND REPRODUC SUPPLI	75,996	75,299	0		
52104	COMPUTER REPAIRS	3,101	27,000	0		
52105	COMPUTER SUPPLIES	29,604	40,315	0		
52106	BOOKS AND PERIODICALS	28	750	0		
52108	INSTRUCTIONAL MATERIALS	7,140	7,000	0		
521081	TEXTBOOKS - ENGLISH	28,228	19,071	0		
521082	TEXTBOOKS - MATH	13,435	18,937	0		
521083	TEXTBOOKS - SCIENCE	2,715	34,180	0		
521084	TEXTBOOKS - SOCIAL STUDIES	13,102	19,200	0		
521085	TEXTBOOKS - FOREIGN LANGUAGE	23,260	16,043	0		
521086	TEXTBOOKS - ELECTIVE	6,091	10,110	0		
52110	PUPIL SUBSCRIPTIONS	7,649	9,439	0		
52111	LIBRARY BOOKS	20,679	21,174	0		
52158	STUDENT SUPPORT	84,859	106,674	0		
52159	ART SUPPLIES	36,200	38,100	0		
52160	FAMILY/COMSUMER SUPPLIES	17,528	16,704	0		
52161	TECHNOLOGY SUPPLIES	25,296	29,125	0		
52162	MUSIC SUPPLIES	11,181	29,217	0		

52163	PHYSICAL EDUCATION SUPPLIES	6,380	12,054	0
52164	READING TESTING SUPPLIES	846	1,217	0
52165	SCIENCE SUPPLIES	28,207	23,478	0
52167	CURRICULUM SUPPLIES	36,153	51,500	0

SCHOOL DEPARTMENT		FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom
52168	EXTRA-CURRICULAR SUPPLIES	2,917	1,400	0		
52169	MATH SUPPLIES	58,588	62,570	0		
52170	ENGLISH	28,904	40,395	0		
52171	SOCIAL STUDIES	4,910	10,960	0		
52172	AUDIO-VISUAL SUPPLIES	0	461	0		
52173	BUSINESS	1,859	2,471	0		
52174	FOREIGH LANGUAGE	382	5,250	0		
52179	MEDICAL & DENTAL	0	8,472	0		
52180	FOOD & GROCERIES	5,571	4,100	0		
52185	SOFTWARE	198,215	166,025	0		
52218	NURSING SUPPLIES	4,818	3,400	0		
52244	TEACHER SUPPLIES	101	0	0		
52245	ELL SUPPLIES	7,909	8,000	0		
TOTAL SUPPLIES & MATERIALS		819,764	960,446	0	0	0

53101	PRINTING & STATIONERY	9,291	10,450	0		
53107	POSTAGE	13,266	22,044	0		
53109	TELEPHONE	69,768	42,010	0		
53115	ADVERTISING	8,187	15,160	0		
53116	BIND & BK REPAIRS	640	1,000	0		
53117	AUTO ALLOWANCE	10,241	8,300	0		
53118	PROF SERVICES	833,049	593,242	0		
53119	PROFESSIONAL DEVELOPMENT	33,950	43,300	0		
53122	TRAVEL	6,608	5,670	0		
53123	TRAVEL	63	0	0		
53124	CLEAN & SANITARY	1,375	2,000	0		
53126	HIRED EQUIPMENT	147,240	134,036	0		
53127	R&M AUTOMTOIVE	126	200	0		
53128	COM R&M TOOLS & EQUIPMENT	33,471	37,500	0		
53162	TRANSPORTATION	1,351,336	1,350,712	0		
53166	TUITION	2,691,319	2,938,458	0		
53171	TESTING/SCHOOL	19,471	21,000	0		
53221	GRADUATION	8,057	10,575	0		
53222	STAFF RECOGNITION	369	6,500	0		
53308	ELL SERVICES	17,018	12,000	0		
TOTAL CONTRACTUAL SERVICES		5,254,846	5,254,157	0	0	0

SCHOOL DEPARTMENT		FY18Actual	FY19Budget	FY20 Request w/ Override	FY20 Manager w/ Override	FY20FinCom Override
54101	DUES AND MEMBERSHIPS	61,354	70,855	0		
TOTAL CHARGES & OBLIGATIONS		61,354	70,855	0		
EXPENSE TOTAL		6,135,964	6,285,458	0	0	0

55101	FURNITURE & FIXTURES	17,527	10,221	0		
55103	OFFICE EQUIPMENT	0	0	0		
55105	CONSTRUCTION	0	0	0		
55107	EDUCATIONAL	304,712	346,500	0		
55108	AUDIO VISUAL	818	2,240	0		

FY20 Finance Committee Report

59761	TRANSFERS TO REVOLVING	495,048	508,353	0		
	EQUIPMENT TOTAL	818,106	867,314	0	0	0
SCHOOL DEPARTMENT TOTAL		47,403,159	50,272,465	54,558,094	54,302,001	54,231,249

Appendix 8: Undistributed Budget Details

			FY18	FY19	FY20	FY20	FY20
			Actual	Budget	Request	Manager	FinCom
		ENERGY PROGRAM					
119102		Unleaded Gasoline & Diesel	165,503	177,324	192,351	192,351	160,564
119102		Heating Fuel	161,872	115,646	189,348	189,348	171,928
119102		Professional Services	68,373	70,000	63,500	63,500	63,500
119102		Light/Power	1,333,128	1,460,697	1,363,543	1,363,543	1,363,543
119102		Natural Gas	444,197	402,238	373,935	373,935	373,935
		ENERGY Detail					
		ENERGY DETAIL					
		Unleaded Gasoline & Diesel					
119102	52193	Gasoline - Highway & Street	91,231	90,905	105,451	105,451	83,144
119102	52208	Diesel - DPW	74,272	86,419	86,900	86,900	77,420
		Subtotal	165,503	177,324	192,351	192,351	160,564
		#2 Heating Fuel					
119102	52197	Fuel Oil - Westside Station	4,045	4,780	6,768	6,768	6,145
119102	52199	Fuel Oil - AUX	1,630	963	1,593	1,593	1,446
119102	52202	Fuel Oil - McCall School			0	0	0
119102	52203	Fuel Oil - Ambrose School	38,349	10,561	42,768	42,768	38,833
119102	52204	Fuel Oil - Lincoln School	41,417	33,852	48,468	48,468	44,008
119102	52205	Fuel Oil - Lynch School	64,797	53,256	75,533	75,533	68,584
119102	52207	Fuel Oil - Vinson Owen		0	0	0	0
119102	52210	Fuel Oil - Cemetery	3,273	2,105	3,558	3,558	3,230
119102	52211	Fuel Oil - Dog Pound	1,600	1,371	1,870	1,870	1,698
119102	52213	Fuel Oil - Waterfield Station	3,994	4,984	5,383	5,383	4,887
119102	52219	Fuel Oil - Wright/Locke Farm	2,766	3,774	3,410	3,410	3,096
			161,872	115,646	189,348	189,348	171,928
		Professional Services					
0119102	53118	Energy Coordinator, Streetlight	68,373	70,000	63,500	63,500	63,500
		Subtotal	68,373	70,000	63,500	63,500	63,500

		FY18	FY19	FY20	FY20	FY20
		Actual	Budget	Request	Manager	FinCom Override
ENERGY DETAIL						
Light/Power						
119102	53111	Light/Power - Wright Locke Farm	5,446	4,023	4,735	4,735
119102	53112	Light/Power - Town Buildings			0	0
119102	53179	Light/Power - Library	63,582	58,200	60,694	60,694
119102	53180	Light/Power - West Side Station	14,882	7,109	7,431	7,431
119102	53181	Light/Power - Public Safety Building	53,827	56,719	53,895	53,895
119102	53182	Light/Power - AUX	922	1,003	965	965
119102	53183	Light/Power - Transfer Station	25,316	28,177	28,787	28,787
119102	53184	Light/Power - Grounds	12,176	12,932	12,554	12,554
119102	53185	Light/Power - DPW Complex	21,561	24,215	24,538	24,538
119102	53186	Light/Power - Street Lights	38,421	38,037	38,719	38,719
119102	53187	Light/Power - High School	405,488	506,399	421,772	421,772
119102	53188	Light/Power - McCall School	184,011	207,211	194,131	194,131
119102	53189	Light/Power - Ambrose School	79,259	79,830	77,373	77,373
119102	53190	Light/Power - Lincoln School	99,724	116,484	114,426	114,426
119102	53191	Light/Power - Lynch School	66,042	66,032	66,950	66,950
119102	53192	Light/Power - Muraco School	61,043	59,258	57,924	57,924
119102	53193	Light/Power - Vinson Owen	84,988	85,214	86,007	86,007
119102	53194	Light/Power - Street Drains	2,218	2,214	2,216	2,216
119102	53195	Light/Power - Traffic Lights	8,929	6,219	7,574	7,574
119102	53196	Light/Power - Scale House	1,683	1,497	1,590	1,590
119102	53197	Light/Power - Cemetery	2,578	2,645	2,496	2,496
119102	53198	Light/Power - Mystic	10,474	10,585	10,406	10,406
119102	53199	Light/Power - Sanborn House	156	601	381	381
119102	53200	Light/Power - Town Hall	52,840	48,845	50,562	50,562
119102	53201	Light/Power - Waterfield Station	4,408	5,549	4,821	4,821
119102	53202	Light/Power - Wedgemere Station	6,193	5,766	5,911	5,911
119102	53203	Light/Power - Park Garage	2,604	2,640	2,622	2,622
119102	53204	Light/Power - Dog Pound	1,746	1,423	1,585	1,585
119102	53226	Light/Power - Parkhurst	20,892	19,800	20,582	20,582
119102	53228	Light/Power - Sussex Grove	106	108	107	107
119102	53231	Light/Power - School Athletics	1,416	1,740	1,578	1,578
119102	53235	Light/Power - McDonald Field	199	222	211	211
		Subtotal	1,333,128	1,460,697	1,363,543	1,363,543
Natural Gas						
119102	53229	Natural Gas - Parkhurst School	31,442	33,372	30,110	30,110
119102	53205	Natural Gas - DPW Complex	33,890	11,233	12,214	12,214
119102	53206	Natural Gas - Park Garage	319	357	338	338
119102	53207	Natural Gas - Mystic	35,369	26,978	28,600	28,600
119102	53208	Natural Gas - Library Bldg	13,972	9,466	9,636	9,636
119102	53209	Natural Gas - Town Hall	19,023	13,950	14,219	14,219
119102	53210	Natural Gas - High School	97,548	145,200	101,412	101,412
119102	53211	Natural Gas - McCall School	119,286	74,250	82,620	82,620
119102	53214	Natural Gas - Lynch School	3,219	2,112	2,217	2,217
119102	53215	Natural Gas - Muraco	60,353	42,258	45,918	45,918
119102	53216	Natural Gas - Public Safety	29,829	21,881	22,228	22,228
119102	53223	Natural Gas - Water			0	0
119102	53227	Natural Gas - Vinson-Owen	31,388	21,181	24,423	24,423
		Subtotal	444,197	402,238	373,935	373,935
		EXPENSES TOTAL	2,173,072	2,225,905	\$2,182,677	\$2,182,677
		Decroative Light Poles				
119103	53129	LEASE PAYMENTS			0	0
		ENERGY TOTAL	2,173,072	2,225,905	2,182,677	2,182,677

		FY18	FY19	FY20	FY20	FY20
		Actual	Budget	Request	Manager	FinCom Override
PROGRAM						
191101/191102	511011/5411	4,472,543	4,800,073	5,143,278	5,143,278	5,132,390
191202	53118/54112	268,655	300,000	350,000	350,000	420,000
191302	53118/54117	74,594	75,000	75,000	75,000	75,000
191502	54109	845,007	960,000	975,000	975,000	985,000
191402	52179/53118	10,062,152	11,215,000	11,551,450	11,551,450	11,669,760
TOT		15,722,950	17,350,073	18,094,728	18,094,728	18,282,150

		FY18	FY19	FY20	FY20	FY20
		Actual	Budget	Request	Manager	FinCom Override
PROGRAM						
171102	54124	6,936,206	7,644,566	7,610,000	7,610,000	7,610,000
171202	54125	5,465,005	5,349,183	4,952,913	4,952,913	5,279,996
TOTAL		12,401,211	12,993,749	12,562,913	12,562,913	12,889,996

		FY18	FY19	FY20	FY20	FY20
		Actual	Budget	Request	Manager	Override
PROGRAM						
113602	53118	76,000	100,000	80,000	80,000	80,000
194502	54106	390,339	396,000	430,000	430,000	415,000
194302	54127	400,000	400,000	400,000	400,000	400,000
194602	53118	35,000	38,000	40,000	40,000	40,000
TOTAL		901,339	934,000	950,000	950,000	935,000