



TOWN OF OAK BLUFFS

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Board of Selectmen

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January 4, 2018

TO: Kathy Burton, Chairman and Members
of the Board of Selectmen

FROM: Robert L. Whritenour, Jr., Town Administrator

RE: **Budget Recommendations for Fiscal Year 2019**

Robert L. Whritenour, Jr.
Town Administrator

Executive Summary

I hereby submit for your review my budget recommendations for fiscal year 2019, along with a detailed analysis of available revenues, including a breakdown of revenue budget trends for the previous six-year period. For a better frame of reference in analyzing revenue trends, I have also included graphics using twelve years of historical data for each major revenue category. This is helpful in gaining better insight to the true historical trends. In submitting the budget, I want to thank all of our Town Department Heads for their continued hard work and patience as they complete the detailed analysis required in presenting and defending their budget requests. There are not sufficient funds to meet all Departmental needs, and it is difficult at times for Departments to manage around this. I also want to single out two emerging Town leaders, our Assistant Town Administrator, Wendy Brough, and Town Accountant, Deborah Potter, whose tremendous help proved invaluable in analyzing and presenting a budget strategy in this difficult year.

In previous fiscal years I have pointed to the Town's newly gained solid financial footing as predicated upon our ability to control costs and to limit spending to level within our ability to raise funds under the constraints of Proposition 2 ½. Through the adoption of conservative budgeting strategies and the hard work and cooperation from all of our Departments, the Town in most years has been successful in controlling the growth of the budget to keep it within our 2 ½ levy limit. Every several years the growth in costs of our overhead items as well as with our regional partners creates increases that the Town cannot absorb within Proposition 2 ½. This last occurred in Fiscal Year 2015, and is once again happening in Fiscal year 2019.

For fiscal year 2019, several critical areas of the budget are combining to create increases in spending which are in excess of funds available under Proposition 2 ½. These areas include contracted wage settlements, health insurance, the regional high school, Oak Bluffs School and the retirement system. The chart below details these cost increases:

Fiscal Year 2019 Projected Budget Increases

Cost of Living - Town	\$147,112.72
Health Insurance-Town and School @12%	\$346,480.00
Regional High School	\$467,566.14
Oak Bluffs School	\$302,431.80
Retirement	\$52,093.00
Total	\$1,315,683.66

Our new revenues total just under \$800,000, which creates a substantial shortfall in available revenues to support the Fiscal Year 2019 budget in dealing with these few items alone. In reviewing and recommending the budget I have made every attempt to limit Departmental spending where possible to lower this shortfall to a manageable amount. It should be pointed out that Departmental budget requests came in with an increase that is double what is contained in the recommended budget, for a shortfall of approximately \$1,000,000. My budget recommendation builds on our conservative philosophy of limiting spending wherever possible so that we can afford what we truly need in the long run. As a result there are worthwhile requests in the budget that I have simply been forced to delay in order to keep spending down. The result is a budget that while increasing 4.5% contains only the required spending without decreasing the services levels that we have struggled to maintain. The budget will require a minimum Proposition 2 ½ override of \$500,000 to balance. My recommendation is for the adoption of a Proposition 2 ½ override of \$750,000 in order to balance the budget for fiscal year 2019 and to provide a small amount of additional revenue growth capacity to get us through Fiscal Year 2020 without an additional override.

The overall fiscal year 2019 annual budget is presented at the recommended spending level of \$30,659,266, which, as stated, is up 4.5% over the previous year's budget of \$29,338,060, as fueled by increases in a small number of large overhead line items. Factoring in health insurance costs, seventy-one percent of the growth in annual spending is devoted to educational spending for the Regional High School and the Oak Bluffs School. Spending on other Departments has been limited primarily to approved salary agreements and maintains our current staffing levels. Very little room has been left for new initiatives.

The very small initiatives contained in the budget include expanding the hours for early voting in the Registrar's budget, providing for an expansion of the Adult Day Care program funded through the Council on Aging budget for the Center for Living, and increasing the Building Maintenance Budget to include better cleaning and maintenance of Town buildings. The budget also includes the establishment of a Night Duty Officer

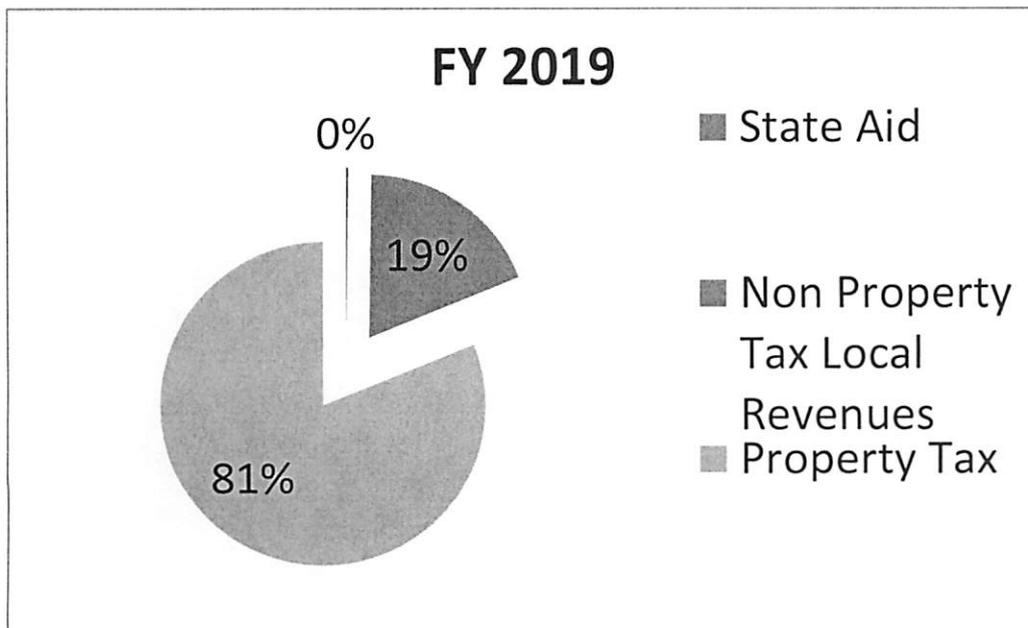
position in the Fire Department to offer some limited but very appropriate rotating compensation for volunteer Fire personnel who assume leadership responsibilities for nighttime shifts, as well as including a small increase for administrative staff support in the Department. Additionally \$20,000 has been set aside to assist in the implementation of the Town's updated wage and classification plan. Aside from these items, very little has changed in the Town budget.

Budget Overview

Revenues

The Town's overall revenue base has become stable, and is quite predictable. As a small town, our revenue is slow-growing, with total growth in the coming year estimated at approximately 2.7% without an override, which should be no surprise given the large amount of property tax revenue that supports the Town. Property Taxes remain by far the largest contributor at 81 percent of the Town's total revenues, followed by our non-property tax revenues at 19 percent and State revenues of less than 1 percent of the total budget. This is the primary reason for limited revenue growth from year to year, as Proposition 2 ½ limits the growth of property taxes to 2 ½ percent each year plus any exclusions or taxes from new or improved structures. This is an important limiting factor which must be respected every year.

Included in the budget package is a multi-year analysis of revenues and expenditures that provides the basis for decisions on the overall budget. This six-year trending tool is very helpful not only in estimating revenues for the coming fiscal year, but also for tracking trends and conducting financial planning for the future.



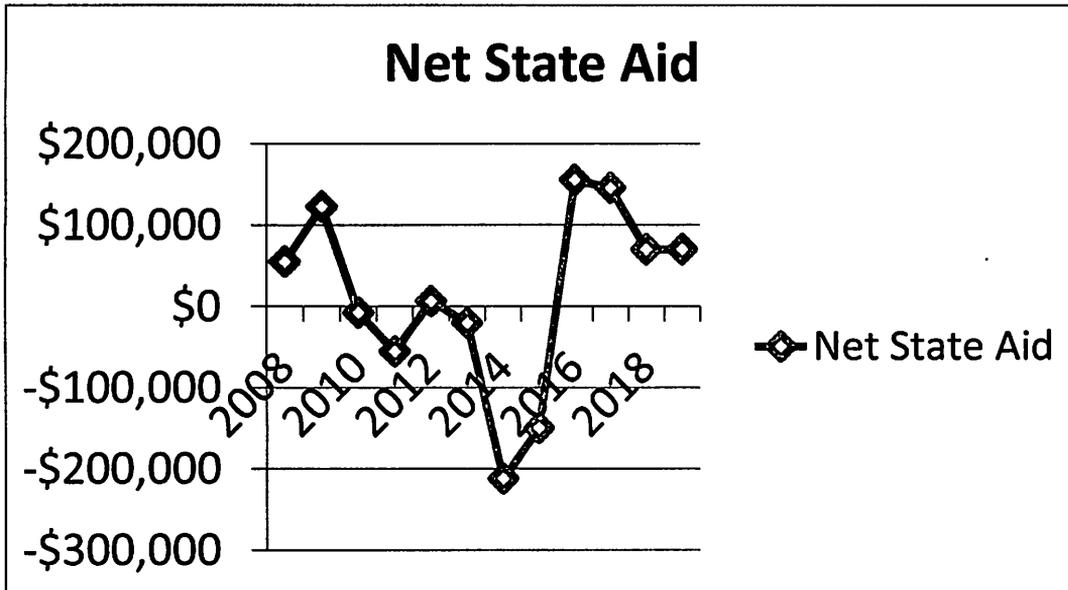
State Aid

Net State Revenues declined again in Fiscal Year 2018 by nearly 50%, down to \$69,793 in State Aid available to support the budget at Town Meeting. My estimate is for little change to occur in the State's fiscal year 2019 budget, which will not be completed for another several months. This has historically been a major problem for our community, as we are mistakenly viewed by an inequitable and antiquated State formula as an affluent community based on property valuation alone. We are viewed by the State as an affluent community despite one of the lowest per capita incomes in our region. In fact we rank 315 in per capita income out of the 351 cities and towns in Massachusetts, so it is incredible that we are viewed so inaccurately. As a result of this flawed formula, our community has been largely overlooked for State Aid. A key factor in the calculation of available State Aid is the fact that State Aid is presented to the Town in the dual form of grants of aid and State charges. In order to calculate the State Aid available for the local budget, it is necessary to deduct the State charges from the grant of Aid to arrive at the State Aid available for appropriation. For the Town of Oak Bluffs, our current total granted State Aid is \$1,513,336. Of that Aid, \$230,755 is reserved for non-budgeted educational and library costs called "direct offsets", and our bill for State charges is \$1,212,788. This leaves a total of \$69,793 in Net State Aid which is available for appropriation at Town Meeting to support the annual operating budget.

At this point our Net State Aid is dangerously close to returning to the negative as it was in most years between FY 2010 and FY 2015. This would mean that the State charges are in excess of the State Aid we receive. This is highly unfair and the chief reason that I advocate for minimum levels of State Aid to each municipality to avoid such a scenario where State charges are in excess of State Aid.

It should be noted that similarly sized towns in other parts of the Commonwealth net roughly 25-35% of their total revenue base from State Aid. In this context it is clear that the basic inequity of the distribution formula for both our Chapter 70 Aid and the lottery distribution has historically hurt our community. This continues to be a major problem for our Town. These formulas are overly reliant on the property valuation of communities as a measure of wealth, and do not give enough attention to the income of local residents to support the properties they own. As a result, Oak Bluffs is considered affluent based on property values which are above average. This neglects the income level of our year-round population, and causes the Town to be overlooked in the distribution of State Aid. As in previous years, this remains a legislative issue which should be addressed for greater equity in the distribution of State Aid.

State Revenues 2008-Present



Non-Property Tax Local Receipts

The Non-Property Tax Local Receipts are largely fueled by the Local Estimated Receipts (LER), comprised of a laundry list of non-property tax local revenues which are tracked as a group. The LER are on a strong six-year trend of annual growth, in large part as a result of increases from the adoption of local option meals and hotel taxes as well as a rebounding local economy, which fuels other local receipts such as motor vehicle excise taxes and harbor fees. The growth in LER reached its highest point in FY 2016 when a backlog of tax title properties changed hands or were otherwise redeemed, which in addition to assisting in lowering tax title receivables, created a minor windfall for the Town in the collection of approximately \$450,000 in penalties and interest on the redeemed tax titles. Since that time the level of growth has slowed considerably, and it should be noted that the reduction of long-term outstanding taxes will in all likelihood continue to hold down the level of growth in LER over the next several years.

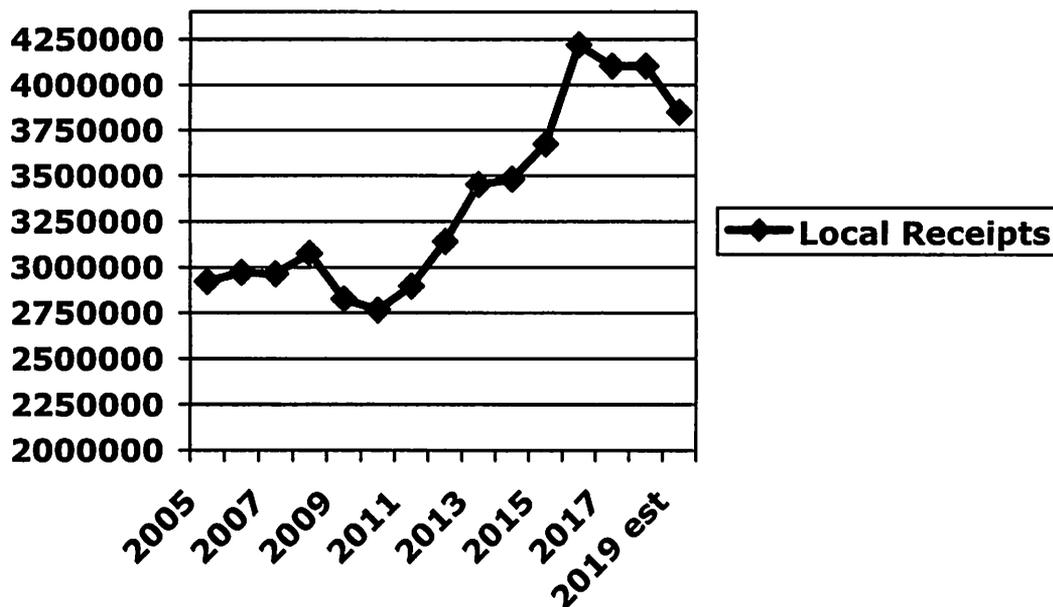
Our major challenge moving forward will be to recognize that the previous level of growth will not be there for the LER, so it is important to estimate this revenue based on the current low rate of growth. Moreover, estimates should be established at amounts the Town will comfortably collect. While there is no penalty for exceeding estimates,

failing to collect estimated receipts can have devastating impacts on the following year's operating budget by creating large deficits which must be met. As a result it is imperative to continue conservatively estimating local receipts in a way that limits current year estimates to approximately 90% of previous year collections. Amounts collected over estimates may be easily allocated in future years, but a deficit in collections carries a large penalty of budget disruption and poor financial performance.

Additional non-property tax local revenues include the "reserved receipts accounts" used for the budget. For fiscal year 2019 these include annual receipts of approximately \$198,000 in ferry embarkation fees of \$0.50 per passenger landing in Oak Bluffs. These fees are projected for appropriation to the Police Department Salary Account to help offset the additional public safety costs of the visiting ferry passengers. Also in the reserves receipt category are harbor fuel receipts of \$87,125 to pay for the debt service on the construction of the Harbor Fuel facility.

The Wastewater Enterprise fund is scheduled to contribute the sum of \$1,468,667 for Wastewater costs in the fiscal year 2018 budget including Wastewater departmental operations.

Local Estimated Receipts 2005-2019



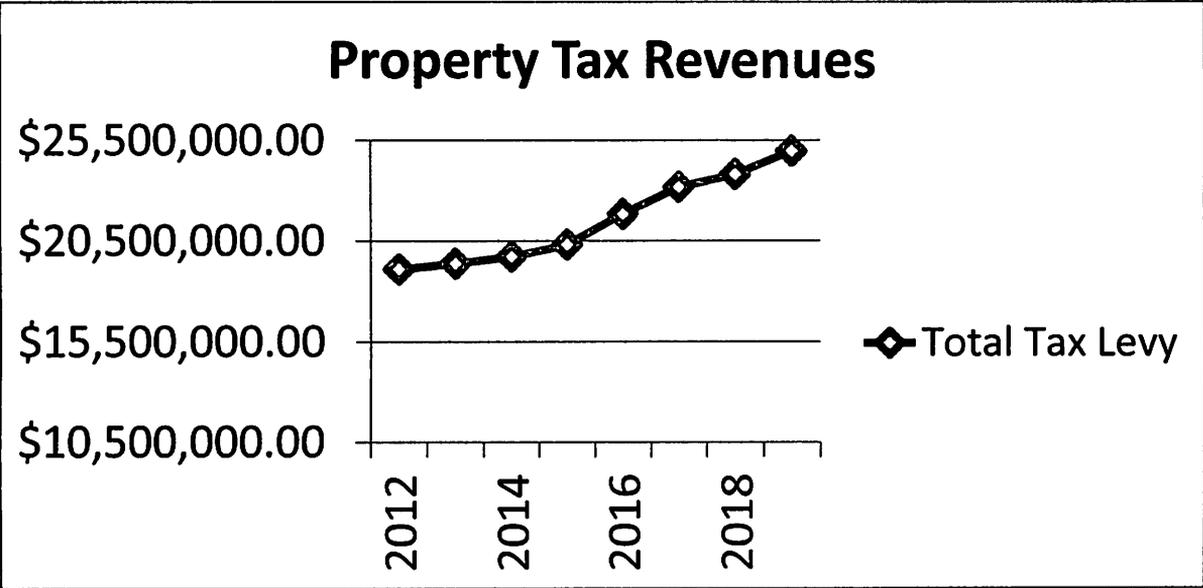
Property Taxes

At 81 percent of all revenues, property taxes remain by far the largest source of Town revenues. With minimal State revenue sharing and non-tax revenues relatively

stable, it is guaranteed that property taxes will continue to fund this large share of Town’s expenditures. For fiscal year 2019 property tax revenues are estimated to increase by the State-allowed 2 ½ percent of \$537,364 as well as the taxes on new or improved properties of \$218,326. In addition it is proposed that the Town raise an additional amount of \$500,000 from a \$750,000 Proposition 2 ½ override to offset the increases in the budget. During this year, total debt service which has been excluded from the provisions of Proposition 2 ½ will decline by \$134,620 from \$2,347,769 in fiscal year 2018 to \$2,213,149 in fiscal year 2019. This will help to reduce the impact on taxpayers of the override during Fiscal Year 2019 by 27% as the reduction in debt exclusions partially offsets the override.

The Town’s tax base remains stable and strong heading into fiscal year 2019. Total property valuations are up from the previous year by nearly \$200 million, or 7%, to a total of just over \$3 billion. Following last year’s 6.2% increase in value, that makes 13% growth in the overall value of the Town in just two years. 93.2% of taxable property is considered residential, and four of the five largest property taxpayers in the Town are residential in nature.

In 2003 the Town adopted quarterly tax billing, which has been successful in creating the seasonal cash flow needed to avoid borrowing in anticipation of revenue collection. With the exception of a \$5,000,000 temporary note on March 28, 2011, the Town has not been required to borrow in anticipation of revenues since the adoption of quarterly billing. The Town does not anticipate issuing any revenue notes for fiscal year 2019 or beyond.



Expenditures

As stated in the Executive Summary, the Fiscal Year 2019 budget is dominated by growth in only five key categories of spending, which include the Oak Bluffs School, Regional High School, Cost of Living wage increases Health Insurance and Retirement. Aside from these increases, there are a very few small budget increases to address issues in other Departments.

Educational Spending

Oak Bluffs School

We are in the third year of a major initiative at the Oak Bluffs School to increase classroom resources. Our local school system is growing, and the Town needs to make a concerted, long-term effort to provide the level of expenditures necessary to address our growing and changing student population. In fiscal year 2017, the Town granted the School Department a 4.27% increase which was primarily geared toward increasing the flexibility of the School system by reducing the amount of the direct offset State Aid “School Choice Funds” required to meet its core budget requirements. This provided the school with greater flexibility to use School Choice funds to meet emerging needs as the school year developed. In this way the School could react faster to changing needs and gained the ability to increase classroom resources as needed to address their most pressing concerns. For fiscal year 2018, the elementary school budget was granted an increase of 5.25% to help to fund increases in the Superintendent’s Shared Services budget, negotiated wage increases and additional positions necessitated by increasing enrollment. One new teaching position was added as a result of higher enrollment in the school, and a second teaching position was added as a result of the large number of new students who are English language learners.

For fiscal year 2019 I am recommending a 4% increase to fund negotiated salary increase as well as an additional new full-time teaching position to support enrollment growth at the middle school level. An additional full time special education assistant position is also added. This represents an increase in spending at the Oak Bluffs School of 13.5% over three years, This continued commitment to educational funding will greatly assist the School Department in dealing with the pressures of growth in enrollment, and it is anticipated that these growth pressures will continue for the foreseeable future.

Regional High School

For the past two years we have been able to fund additional resources for the Oak Bluffs School without overriding Proposition 2 ½ as a result of a favorable slowdown in Oak Bluffs enrollment at the high school level.

This renewed commitment to funding at the elementary school level has been made possible largely by the recent slowdown in the growth of enrollment at the High School level. Following the rapid growth in Oak Bluffs enrollment at the High School level from fiscal year 2015 through fiscal year 2016, which resulted in an approximately 25% increase in the Town's high school assessment over that two year period, our enrollment growth has declined. For fiscal year 2018, high school enrollment projections for Oak Bluffs were down by twelve students at the High School level. For fiscal year 2019, our projected enrollment is holding steady at 177 students, for no change from the previous year. However, the assessment is highly impacted not only by the Town's enrollment, but also by the enrollment trends of the five other communities. Next year, overall enrollment is estimated to decline by 14 students, pushing Oak Bluffs share of the Regional High School from 26.94% up to 27.53%.

To make matters worse, the Regional High School Budget has been voted to increase by 7.4 % this year, which seems excessive given the Proposition 2 ½ levy limit we live under. Add to that the increase in Oak Bluffs' share of the overall budget, and the total assessment to the Town of Oak Bluffs is increased by 10.1%, or \$467,566 from the previous fiscal year. This makes it virtually impossible to fund the Oak Bluffs budget for the coming year without an override.

This mathematical formulation as well as the inability of the Regional High School District to maintain budget increases to within the six Towns' Proposition 2 ½ levy limits will easily necessitate additional proposition 2 ½ overrides in the future as Oak Bluffs class sizes increase as compared to the other Towns.

Cost of Living

Cost of living increases for fiscal year 2019 include a two percent (2%) COLA for year-round full and part-time positions with no steps, as is included in the union wage agreements approved last year. The Police Department wage settlement reflects a similar total increase with a one percent (1%) COLA and steps for several officers. The budget impact of the cost of living adjustments is \$147,112.72.

Health Insurance

Health Insurance costs continue to rise and it is anticipated that rates will increase from existing rates by approximately 12% for the upcoming year. This funding is included in the Treasurer's fixed cost budget in the amount of an additional \$346,480 in funding from the previous year, for a total appropriation of \$3,056,480.16. These costs are divided between Town employees, School Employees and Retirees. Last year the Town adopted the new "high deductible" program which provides employees with a Town contribution each year to meet fifty percent of the higher deductible. This program lowers annual premium costs by approximately 15%. Although the employees who have opted for this program are finding the savings that were estimated, this program will take

several years to generate the number of optional sign-ups needed to have a major impact on the Town's total costs.

Retirement

The Town is a member of the Dukes County Retirement system, which is governed by the Public Employee Contributory Retirement System of the Commonwealth of Massachusetts. This agency is mandated to establish member contributions based on a State actuarial analysis of member liability for the unfunded liability of the system which is on a schedule for full funding. The Town's retirement assessment is up approximately five percent for fiscal year 2019, to a total of \$1,093,943. This represents additional funding of \$52,093 from the current fiscal year

With these major highlighted increases, very little room is left in the budget for new initiatives. The small remaining increases are summarized below.

Early Voting

Based on the success of last year's inaugural early voting program, the Commonwealth has extended the period for early voting by two weeks. This will require additional staffing hours at the polls by the Registrar's Department to accommodate the additional two weeks of voting. There is a minor cost increase associated with this that is included in the Registrar's budget.

Center for Living Services: Adult Day Care

In recent years costs associated with this program have increased rapidly. As recently as fiscal year 2016, total Town costs for this program operated by the private Center for Living agency were approximately \$75,000. In fiscal year 2018 the Town's cost for this program was \$97,822. The Center for Living proposes an additional expansion of this program for fiscal year 2019, and the proposed annual cost for Oak Bluffs is \$122,831.43. This represents a 64% jump in the cost of this service over a three year period since fiscal year 2016. This amount is equivalent to the Town's entire Council on Aging budget for the year, and is devoted to very few Oak Bluffs residents. In addition to the cost of this program, there is an additional \$40,746.24 in the debt service budget to pay for the debt on the new building that was purchased by Dukes County for the Center for Living. This program should be followed closely to determine the appropriate level of Town contribution in the future.

Building Maintenance

The Highway Department contains an additional \$25,000 in the Building Maintenance Budget to provide for the privatization of additional cleaning services for Town Buildings. The Town has historically struggled to maintain the cleanliness of its Town buildings due to staffing shortages. This budget provides funding to establish a

competitive procurement for cleaning services that will enable the Town to better clean our public buildings.

Fire Department Night Duty Officer

The fiscal year 2019 budget provides funding in the Fire Department for the establishment of a rotating Night Duty Officer Position. This funding will recognize and compensate those Fire Officers who are assigned as ‘Officer in Charge’ for the night watch in the event of a Fire call at night. This is the time of day when the Town is the most vulnerable, and it is imperative to have qualified officers assigned on-call night duty to guarantee a rapid response any time of day. It is necessary to assign these duties to the volunteer firefighter command staff on a rotating basis, and by having a modest stipend for this additional duty the Town is in a better position to ensure adequate coverage on a sustainable basis.

Wage and Classification Plan

During fiscal year 2018 the Town embarked on an update of its Wage and Classification Plan which was last updated ten years ago. The fiscal year 2019 budget contains an additional \$20,000 in seed money to assist in the implementation of the plan. Early results indicate the evolution of wages for certain positions that have not kept pace with duties and fall below similarly situated positions both within our organization and within our labor market area. It will most likely take years to implement changes to our classification plan that fully updates positions to more competitive levels in our market area. The Town has agreed with the AFSCME labor units to reopen wage agreements to address any inequities uncovered in the plan update, and this seed money will enable the Town to show good faith by addressing the highest of these priorities while we develop a multi-year plan for achieving better equity for any other affected positions.

Regional Agencies

The budget also provides funding for the other various regional agencies to which the Town belongs including:

Martha’s Vineyard Health Care Access
Martha’s Vineyard Commission
Dukes County Regional Housing Authority
Martha’s Vineyard Shellfish Group

In closing I thank the Board of Selectmen for your efforts in reviewing the proposed spending program for the upcoming fiscal year, and I stand ready to answer any questions or provide additional materials as you may need.

TOWN OF OAK BLUFFS
FISCAL YEAR 2019 BUDGET
ANALYSIS OF AVAILABLE REVENUES
January 4, 2018

I. SOURCES OF FUNDS	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	18-19(\$)	18-19(%)
A. GENERAL GOVERNMENT								
1. Cherry Sheet Estimates								
<i>a. Resolution Aid</i>	\$763,749	\$678,335	\$1,033,299	\$1,004,926	\$1,062,367	\$1,062,367	\$0	0.00%
<i>b. Education Offset Items</i>	\$258,672	\$260,321	\$226,153	\$177,250	\$223,027	\$223,027	\$0	0.00%
<i>d. Library Offset</i>	\$6,052	\$7,270	\$7,310	\$7,795	\$7,728	\$7,728	\$0	0.00%
<i>e. Lottery and Other Aid</i>	<u>\$183,546</u>	<u>\$205,074</u>	<u>\$208,746</u>	<u>\$215,169</u>	<u>\$220,214</u>	<u>\$220,214</u>	<u>\$0</u>	<u>0.00%</u>
	\$1,212,019	\$1,151,000	\$1,475,508	\$1,405,140	\$1,513,336	\$1,513,336	\$0	0.00%
LESS:								
<i>Direct Offsets: Education & Lib.</i>	\$264,724	\$267,591	\$233,463	\$185,405	\$230,755	\$230,755	\$0	0.00%
<i>Cherry Sheet Assessment</i>	<u>\$1,159,702</u>	<u>\$1,033,665</u>	<u>\$1,086,576</u>	<u>\$1,074,471</u>	<u>\$1,212,788</u>	<u>\$1,212,788</u>	<u>\$0</u>	<u>0.00%</u>
Total:	\$1,424,426	\$1,301,256	\$1,320,039	\$1,259,876	\$1,443,543	\$1,443,543	\$0	0.00%
Net Estimated State Revenues	-\$212,407	-\$150,256	\$155,469	\$145,264	\$69,793	\$69,793	\$0	0.00%
<i>Construction Reimbursements</i>	\$567,924	\$567,924	\$0	\$0	\$0	\$0	\$0	
Total Cherry Sheet	\$355,517	\$417,668	\$155,469	\$145,264	\$69,793	\$69,793	\$0	0.00%
2. Non-Property Tax Local Revenues								
<i>Local Estimated Receipts - General</i>	\$3,325,634	\$3,458,000	\$3,316,533	\$3,470,000	\$3,845,000	\$3,850,000	\$5,000	0.13%
<i>Receipts Reserved for Approp</i>	\$188,820	\$0	\$376,544	\$290,684	\$286,375	\$286,375	\$0	0.00%
<i>Wastewater Fund</i>	\$1,315,926	\$1,412,857	\$1,422,625	\$1,467,667	\$1,468,667	\$1,468,667	\$0	0.00%
<i>Chapter 90 and Other Sources</i>	\$13,477	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Community Preservation</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Free Cash</i>	<u>\$0</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$120,983</u>	<u>\$0</u>	<u>\$171,032</u>	<u>\$171,032</u>	
Total Non-Property Tax Local Revenue	\$4,843,857	\$5,120,857	\$5,365,702	\$5,349,334	\$5,600,042	\$5,776,074	\$176,032	3.14%

	2014 Budget	2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	18-19(\$)	18-19(%)
3. LOCAL PROPERTY TAX REVENUE								
<i>Base Levy</i>	\$17,632,056	\$18,190,117	\$19,408,891	\$20,064,474	\$20,757,301	\$21,494,560	\$737,259	3.55%
Amended Previous New Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PLUS:								
<i>2 1/2% Increase</i>	\$440,801	\$454,753	\$485,222	\$501,612	\$518,933	\$537,364	\$18,431	3.55%
<i>Estimated New Growth</i>	\$117,260	\$164,021	\$170,361	\$191,215	\$218,326	\$218,326	\$0	0.00%
<i>Overrides</i>	\$0	\$600,000	\$0	\$0	\$0	\$500,000	\$500,000	
Levy Limit Inside Prop. 2 1/2	\$18,190,117	\$19,408,891	\$20,064,474	\$20,757,301	\$21,494,560	\$22,750,250	\$1,255,690	5.84%
<i>Gross Excluded Debt</i>	\$2,081,901	\$1,799,919	\$1,766,829	\$2,406,405	\$2,347,769	\$2,213,149	-\$134,620	-5.73%
<i>Less: State Reimbursements</i>	\$567,924	\$567,918	\$0	\$0	\$0	\$0	\$0	
<i>Less: Bond Premiums Applied</i>								
<i>Net Debt Exclusions</i>	\$1,513,977	\$1,232,001	\$1,766,829	\$2,406,405	\$2,347,769	\$2,213,149	-\$134,620	-5.73%
<i>Capital Exclusions</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Levy Limit	\$19,704,094	\$20,640,892	\$21,831,303	\$23,163,706	\$23,842,329	\$24,963,399	\$1,121,070	4.70%
Total Adjusted Levy	\$19,700,212	\$20,300,431	\$21,831,303	\$23,163,706	\$23,842,329	\$24,963,399	\$1,121,070	4.70%
TOTAL GENERAL GOVERNMENT:	\$24,899,586	\$25,838,956	\$27,352,474	\$28,658,304	\$29,512,164	\$30,809,266	\$1,297,102	4.40%
TOTAL ALL REVENUES:	\$24,899,586	\$25,838,956	\$27,352,474	\$28,658,304	\$29,512,164	\$30,809,266	\$1,297,102	4.40%
Special Town Meetings Requested Budget								
TOTAL BUDGET REQUESTED								
Recommended Budget	\$24,697,820	\$25,722,453	\$26,512,543	\$28,494,488	\$29,338,060	\$30,659,266	\$1,321,206	4.50%
Special Town Meetings	\$0	\$0	\$699,570	\$0	\$0	\$0	\$0	
TOTAL APPROVED BUDGET	\$24,697,820	\$25,722,453	\$27,212,113	\$28,494,488	\$29,338,060	\$30,659,266	\$1,321,206	4.50%
PLUS:								
<i>Budget Overlay</i>	\$192,710	\$112,600	\$120,000	\$150,000	\$150,000	\$150,000	\$0	0.00%
Total - SELECTMEN:	\$24,890,530	\$25,835,053	\$27,332,113	\$28,644,488	\$29,488,060	\$30,809,266	\$1,321,206	4.48%
ADJUSTMENTS:								
Budget Reduction Package	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Prior Year Deficits	\$9,056	\$0	\$0	\$0	\$0	\$0	\$0	
BALANCE/(SHORTFALL)	\$0	\$3,903	\$20,361	\$13,816	\$24,104	\$0		

Office of the Town Administrator

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
1122 BOARD OF SELECTMEN												
1122	5110	ELECTED OFFICIALS	16,500.00	16,500.00	16,500.00	6,875.00	42%	16,500.00	0%	-	16,500.00	
1122	51101	ADMINISTRATIVE SALARIES	153,593.43	146,034.73	169,447.15	64,928.66	38%	192,034.67	13%	22,587.52	192,034.67	
1122	51102	TOWN ADMINISTRATOR SALARY	136,513.44	143,769.20	148,439.92	63,262.08	43%	155,994.00	5%	7,554.08	155,994.00	
1122	51140	LONGEVITY PAY	2,800.00	3,000.00	3,500.00	3,500.00	100%	3,500.00	0%	-	3,500.00	
1122	5300	PROFESSIONAL & TECHNICAL	89,173.13	135,066.77	100,000.00	101,225.98	101%	110,000.00	10%	10,000.00	110,000.00	
1122	5700	OTHER CHARGES & EXPENSES	13,244.86	21,973.03	23,000.00	5,481.22	24%	23,000.00	0%	-	23,000.00	
TOTAL BOARD OF SELECTMEN			411,824.86	466,343.73	460,887.07	245,272.94	53%	501,028.67	9%	40,141.60	501,028.67	
1131 FINANCE COMMITTEE												
1131	5200	CONTRACT SERVICES	6,897.50	4,855.50	6,000.00	1,127.50	19%	6,000.00	0%	-	6,000.00	
1131	5730	MEMBERSHIPS	-	152.00	155.00	160.00	103%	175.00	13%	20.00	175.00	
1132	5960	RESERVE FUND	-	-	56,500.00	16,790.00	30%	56,500.00	0%	-	56,500.00	
TOTAL FINANCE COMM.			6,897.50	5,007.50	62,655.00	18,077.50	29%	62,675.00	0%	20.00	62,675.00	
1135 TOWN ACCOUNTANT												
1135	51101	TOWN ACCOUNTANT SALARY	78,130.01	42,716.88	83,220.00	27,190.08	33%	70,500.00	-15%	(12,720.00)	71,117.28	
1135	51105	ASSISSTANT ACCOUNTANT	41,989.20	38,793.66	45,172.00	-	0%	45,000.00	0%	(172.00)	20,000.00	
1135	51140	LONGEVITY PAY	2,475.00	-	-	-	-	-	-	-	-	
1135	5700	OTHER CHARGES & EXPENSES	80.00	699.00	1,000.00	277.45	28%	1,000.00	0%	-	1,000.00	
1135	5711	TRAINING & SEMINARS	710.20	-	1,000.00	100.50	10%	2,000.00	100%	1,000.00	2,000.00	
TOTAL TOWN ACCOUNTANT			123,384.41	82,209.54	130,392.00	27,568.03	21%	118,500.00	-9%	(11,892.00)	94,117.28	
1141 ASSESSORS												
1141	5101	ELECTED SALARIES						3,000.00		3,000.00	-	
1141	51101	ADMINISTRATIVE SALARIES	45,983.93	30,529.45	42,102.57	26,867.66	64%	92,957.76	121%	50,855.19	92,520.00	
1141	51102	PRINCIPAL ASSESSOR SALARY	88,426.80	92,183.38	31,923.20	47,571.34	149%	22,500.00	-30%	(9,423.20)	21,888.00	
1141	51104	ADMIN. CLERK'S SALARY	12,620.83	16,634.76	38,877.27	1,054.85	3%	-	-100%	(38,877.27)	-	
1141	51140	LONGEVITY PAY	-	300.00	250.00	512.50	205%	-	-100%	(250.00)	500.00	
1141	5190	TRAINING EXPENSE	1,880.75	1,687.96	2,000.00	405.19	20%	2,000.00	0%	-	2,000.00	
1141	5300	PROFESSIONAL & TECHNICAL	2,788.07	3,340.00	3,500.00	2,100.00	60%	10,400.00	197%	6,900.00	5,500.00	
1141	5380	CARTOGRAPHIC SERVICES	3,400.00	3,000.00	3,400.00	-	0%	3,400.00	0%	-	3,400.00	
1141	5700	OTHER CHARGES & EXPENSES	2,007.00	217.30	500.00	135.00	27%	500.00	0%	-	500.00	
TOTAL ASSESSORS			157,107.38	147,892.85	122,553.04	78,646.54	64%	134,757.76	10%	12,204.72	126,308.00	
1144 TREASURER(FIXED P/R COST)												
1144	51900	FICA (MEDICARE)	163,682.98	179,481.50	168,949.00	81,487.95	48%	174,049.00	3%	5,100.00	174,049.00	
1144	51911	PENSION FUND	1,027,947.00	1,039,744.01	1,041,850.00	1,041,850.00	100%	1,093,943.00	5%	52,093.00	1,093,943.00	
1144	51913	UNEMPLOYMENT COMP.	35,733.18	26,312.04	42,000.00	11,914.31	28%	42,000.00	0%	-	42,000.00	
1144	51916	MED. INS.-EMPLOYER CONT.	1,875,624.60	1,946,756.20	2,195,000.00	1,172,318.35	53%	2,614,938.48	19%	419,938.48	2,456,582.00	
1144	51919	MED INS RETIREE TOWN SHARE	404,803.34	477,837.25	515,000.00	266,421.00	52%	599,898.16	16%	84,898.16	599,898.16	
1144	51920	GASB 45 (OPEB TRUST EXP)	4,327.37	3,660.25	12,000.00	6,589.97	55%	12,000.00	0%	-	5,000.00	
1144	5212	COMPUTER P/R SERV. CON.	9,748.65	10,569.72	10,000.00	3,782.49	38%	12,000.00	20%	2,000.00	12,000.00	
1144	5951	TOWN OPEB CONTRIBUTION	4,999.99	-	30,000.00	-	0%	30,000.00	0%	-	30,000.00	
1144	59999	ENCUMBRANCE										
TOTAL TREASURER(FIXED P/R CO			3,526,867.11	3,684,360.97	4,014,799.00	2,584,364.07	64%	4,578,828.64	14%	564,029.64	4,413,472.16	

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
1145 TREASURER												
1145	51101	TREASURER SALARY	78,582.72	76,170.00	76,170.00	32,460.48	43%	80,053.92	5%	3,883.92	73,268.00	
1145	51104	ADMIN. CLERK'S SALARY	-	35,800.14		-						
1145	51107	ASSISTANT TREAS SALARY	-	-	45,346.14	19,323.36	43%	51,466.59	13%	6,120.45	47,649.00	
1145	51140	LONGEVITY PAY	1,000.00	1,000.00	1,500.00	1,500.00	100%	1,500.00	0%	-	-	
1145	52200	TAX TITLE EXPENSES	5,801.00	4,954.00	10,000.00	(75.00)	-1%	10,000.00	0%	-	10,000.00	
1145	5700	OTHER CHARGES & EXPENSES	6,563.12	6,029.90	4,000.00	2,603.22	65%	5,000.00	25%	1,000.00	5,000.00	
1145	5711	TRAINING & SEMINARS	65.00	65.00	1,000.00	65.00	7%	1,000.00	0%	-	1,000.00	
1145	5714	Admin Fees - MWPAT	10,820.40	9,179.71	7,500.00	4,174.11	56%	7,500.00	0%	-	7,500.00	
TOTAL TOWN TREASURER			102,832.24	133,198.75	145,516.14	60,051.17	41%	156,520.51	8%	11,004.37	144,417.00	
1146 TAX COLLECTOR												
1146	51101	ADMINISTRATIVE SALARIES	41,075.16	42,233.10	41,857.00	17,932.32	43%	44,195.13	6%	2,338.13	44,195.13	
1146	51102	TAX COLLECTOR SALARY	75,311.92	77,454.96	76,170.00	33,460.48	44%	80,012.16	5%	3,842.16	80,054.00	
1146	51140	LONGEVITY PAY	1,300.00	1,500.00	2,500.00	2,000.00	80%	3,000.00	20%	500.00	3,000.00	
1146	5190	TRAINING EXPENSE	594.28	969.87	1,000.00	-	0%	1,000.00	0%	-	1,000.00	
1146	5300	PROFESSIONAL & TECHNICAL	837.50	-		-		-		-	-	
1146	5700	OTHER CHARGES & EXPENSES	14,880.08	14,926.12	15,575.00	5,873.63	38%	15,575.00	0%	-	15,575.00	
TOTAL TAX COLLECTOR			133,998.94	137,084.05	137,102.00	59,266.43	43%	143,782.29	5%	6,680.29	143,824.13	
1155 INFORMATION TECHNOLOGY												
1155	51101	INFO TECH DIR SALARY	81,745.20	83,787.00	83,787.00	35,709.12	43%	88,050.96	5%	4,263.96	88,050.96	
1155	51111	IT ASSISTANT	-	5,038.45	15,000.00	6,022.39	40%	15,810.00	5%	810.00	15,000.00	
1155	51140	LONGEVITY PAY	500.00	1,000.00	1,000.00	1,500.00	150%	1,000.00	0%	-	1,000.00	
1155	5272	COPY MACH SERV CONTRACT	3,684.37	5,882.87	4,500.00	1,601.75	36%	5,000.00	11%	500.00	5,000.00	
1155	5320	COMPUTER TRAINING	1,840.00	-	6,000.00	-	0%	6,000.00	0%	-	6,000.00	
1155	5340	TELEPHONE EXPENSE	68,932.22	70,885.43	56,650.00	31,260.32	55%	58,000.00	2%	1,350.00	56,650.00	
1155	5343	MAINTENANCE AGREEMENTS	109,706.42	109,056.06	107,500.00	113,751.85	106%	107,500.00	0%	-	107,500.00	
1155	5400	SUPPLIES	939.34	5,796.45	2,000.00	1,855.11	93%	2,000.00	0%	-	2,000.00	
1155	5726	LEASE AGREEMENTS	22,138.53	24,504.04	45,000.00	9,977.05	22%	45,000.00	0%	-	45,000.00	
1155	5727	HARDWARE	12,782.91	32,604.58	14,800.00	7,991.57	54%	15,000.00	1%	200.00	14,800.00	
1155	5728	SOFTWARE	112.00	4,469.64	4,000.00	840.02	21%	4,000.00	0%	-	4,000.00	
1155	59999	ENCUMBRANCE				3,161.01		-		-	-	
TOTAL INFORMATION TECHNOLOGY			302,380.99	343,024.52	340,237.00	213,670.19	63%	347,360.96	2%	7,123.96	345,000.96	
1161 TOWN CLERK												
1161	5110	ELECTED OFFICIALS	94,749.95	83,511.09	83,201.00	35,460.36	43%	87,409.92	5%	4,208.92	87,409.92	
1161	51101	ADMINISTRATIVE SALARIES	28,110.51	44,317.65	44,543.00	19,550.16	44%	48,191.14	8%	3,648.14	48,214.52	
1161	51140	LONGEVITY PAY	-	-	-	-		500.00		500.00	500.00	
1161	5700	OTHER CHARGES & EXPENSES	1,213.99	2,788.37	4,000.00	378.84	9%	5,000.00	25%	1,000.00	4,000.00	
TOTAL TOWN CLERK			124,074.45	130,617.11	131,744.00	55,389.36	42%	141,101.06	7%	9,357.06	140,124.44	
1163 BOARD OF REGISTRARS												
1163	5110	APPOINTED OFFICIALS	-	-	-			-		-	-	
1163	51100	CONSTABLES	1,000.00	1,000.00	1,000.00	250.00	25%	1,000.00	0%	-	1,000.00	
1163	51101	ADMINISTRATIVE SALARIES	17,321.18	21,924.81	23,606.00	6,057.52	26%	25,753.53		2,147.53	25,753.53	
1163	5700	OTHER CHARGES & EXPENSES	4,552.42	5,368.72	5,050.00	60.90	1%	6,950.00	38%	1,900.00	6,050.00	
TOTAL BOARD OF REGISTRARS			22,873.60	28,293.53	29,656.00	6,368.42	21%	33,703.53	14%	4,047.53	32,803.53	

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
1171 CONSERVATION COMMISSION												
1171	51101	CONSERVATION AGENT SALARY	67,438.24	69,496.96	69,238.00	29,514.24	43%	72,766.80	5%	3,528.80	72,766.80	
1171	51140	LONGEVITY PAY	-	-	-	2,000.00		2,000.00		2,000.00	2,000.00	
1171	5293	MAINT OF SAILING CAMP	-	-	32,500.00	17,128.74	53%	32,500.00	0%	-	32,500.00	
1171	5300	PROFESSIONAL & TECHNICAL	885.47	3,034.12	1,070.00	547.49	51%	1,070.00	0%	-	1,070.00	
1171	5702	MAINTENANCE EXPENSES	3,416.74	24,911.91	-							
TOTAL CONSERVATION COMMISSION			71,740.45	97,442.99	102,808.00	49,190.47	48%	108,336.80	5%	5,528.80	108,336.80	
1175 PLANNING BOARD												
1175	51105	CLERICAL SALARY	13,194.34	21,631.31	38,275.00	5,945.69	16%	42,824.15	12%	4,549.15	42,824.15	
1175	5210	CONSULTING ENGINEERING	-	-	-	-		-		-	-	
1175	5190	TRAINING EXPENSE			5,000.00	-	0%	5,000.00	0%	-	2,000.00	
TOTAL PLANNING BOARD			13,194.34	21,631.31	43,275.00	5,945.69	14%	47,824.15	11%	4,549.15	44,824.15	
1199 UNCLASSIFIED (SELECTMEN)												
1199	51914	INSURANCE EXPENSE	420,934.97	489,549.50	475,000.00	522,536.00	110%	475,000.00	0%	-	475,000.00	
1199	52000	STREET LIGHTING EXPENSE	20,362.88	59,883.01	35,000.00	31,612.36	90%	35,000.00	0%	-	35,000.00	
1199	52019	TOWN REPORT	1,954.26	13,300.00	11,000.00	-	0%	11,000.00	0%	-	11,000.00	
1199	52100	SELF INSURANCE TRUST FND.	170,263.19	108,718.59	80,000.00	68,985.89	86%	80,000.00	0%	-	80,000.00	
1199	5211	TOWN BUILDING UTILITIES	162,855.82	119,797.05	150,000.00	39,488.09	26%	150,000.00	0%	-	150,000.00	
1199	5212	SAILING CAMP SERVICES	43,401.99	-	-	-		-		-	-	
1199	5218	OB RES PLACEMENT	200,989.40	93,540.05	-	-		-		-	-	
1199	5219	INFORMATION BOOTH	15,000.00	15,000.00	20,000.00	20,000.00	100%	20,000.00	0%	-	20,000.00	
1199	5270	COPY PAPER	-	4,277.94	2,250.00	1,679.60	75%	2,250.00	0%	-	2,250.00	
1199	5273	LEASE LAND FOR DRAINAGE	-	1,250.00	1,250.00	1,250.00	100%	1,250.00	0%	-	1,250.00	
1199	5301	ENGINEERING/ARCHITECTURAL	-	637.10	10,000.00	-	0%	10,000.00	0%	-	10,000.00	
1199	5302	ANNUAL AUDIT	44,700.00	32,000.00	42,000.00	-	0%	42,000.00	0%	-	42,000.00	
1199	5341	ADVERTISING	6,441.52	14,403.32	15,000.00	7,838.86	52%	15,000.00	0%	-	15,000.00	
1199	5344	POSTAGE	5,812.05	13,229.93	11,000.00	4,749.02	43%	11,000.00	0%	-	11,000.00	
1199	5420	OFFICE SUPPLIES	17,329.16	13,183.64	20,000.00	10,168.42	51%	20,000.00	0%	-	20,000.00	
1199	5622	PEST MANAGEMENT	894.10	-	4,000.00	-	0%	4,000.00	0%	-	4,000.00	
1199	5623	DUKES CTY HEALTH ACCESS	52,639.96	64,474.20	66,716.00	-	0%	66,716.00	0%	-	75,429.00	
1199	56901	MV COMMISSION ASSESSMENT	141,868.00	141,869.00	149,777.00	146,607.00	98%	149,777.00	0%	-	149,777.00	
1199	5700	OTHER BENEFITS	9,767.50	12,652.74	105,820.00	3,580.25	3%	105,820.00	0%	-	30,000.00	
1199	5701	TRANSPORTATION/TRAVEL	1,118.56	9,083.42	10,000.00	2,054.28	21%	10,000.00	0%	-	10,000.00	
1199	5711	BOARD & COMM TRAINING	-	2,094.00	5,000.00	-	0%	5,000.00	0%	-	5,000.00	
1199	5730	REG HOUSING ASMNT	55,116.00	67,333.00	66,032.00	66,032.00	100%	66,032.00	0%	-	65,132.00	
1199	59999	ENCUMBRANCE	11,000.00	-	-	-						
TOTAL UNCLASSIFIED (SELECTME			1,382,449.36	1,276,276.49	1,279,845.00	926,581.77	72%	1,279,845.00	0%	-	1,211,838.00	

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
1210 POLICE DEPARTMENT												
1210	51101	ADMINISTRATIVE SALARIES	46,341.65	49,444.48	49,443.84	21,055.36	43%	51,928.56	5%	2,484.72	51,928.56	
1210	51140	LONGEVITY PAY	8,300.00	8,300.00	10,500.00	16,500.00	157%	15,000.00	43%	4,500.00	15,000.00	
1210	51210	POLICE CHIEF'S SALARY	152,383.52	132,223.76	131,022.00	69,921.50	53%	137,682.72	5%	6,660.72	137,682.72	
1210	51211	LIEUTENANT SALARY	122,344.60	105,516.59	104,713.20	55,847.29	53%	111,875.04	7%	7,161.84	111,875.04	
1210	51212	PATROLMEN SALARIES	577,509.35	589,401.51	668,160.00	341,634.59	51%	698,122.80	4%	29,962.80	698,122.80	
1210	51213	SUMMER/TEMP	160,130.62	163,964.72	145,000.00	143,021.56	99%	148,625.00	3%	3,625.00	148,625.00	
1210	51214	PATROL SERGEANT	329,435.57	383,780.20	401,564.16	215,206.88	54%	425,450.88	6%	23,886.72	425,450.88	
1210	51215	EXECUTIVE ASSISTANT	54,214.94	57,309.67	56,626.56	30,214.45	53%	59,508.00	5%	2,881.44	59,508.00	
1210	51217	QUINN BILL ENCUMBRANCE	20,608.56	210,564.00	216,630.00	-	0%	237,100.75	9%	20,470.75	237,100.75	
1210	51292	ANIMAL CTRL OFFICER SALARY	44,795.18	46,993.57	45,748.08	21,670.48	47%	48,086.64	5%	2,338.56	48,086.64	
1210	51293	ASST ANIMAL CONTROL OFFICER	-	12,140.00	15,058.66	9,421.80	63%	15,058.66	0%	-	15,058.66	
1210	51298	SCHOOL RESOURCE OFFICER	68,784.01	(22,106.70)	-	31,265.08	-	-	-	-	-	
1210	5186	DETECTIVE SALARY	198,718.11	173,840.49	173,095.20	93,634.79	54%	183,409.92	6%	10,314.72	183,409.92	
1210	5189	ADDITIONAL SALARY EXPENSE	129,455.33	-	-	-	-	-	-	-	-	
1210	5190	ADDITIONAL SALARY EXPENSE	175,697.01	348,810.32	199,600.00	135,544.71	68%	204,590.00	3%	4,990.00	204,590.00	
1210	5306	DELTA DENTAL	6,000.00	2,879.00	6,500.00	2,464.00	38%	6,500.00	0%	-	6,500.00	
1210	54294	ANIMAL CONTROL OTHER CH	1,435.66	1,159.48	1,500.00	529.83	35%	1,500.00	0%	-	1,500.00	
1210	5580	UNIFORMS & EQUIPMENT	53,836.36	54,435.48	54,000.00	32,325.78	60%	55,350.00	3%	1,350.00	55,350.00	
1210	5711	TRAINING & SEMINARS	21,628.47	22,000.00	22,000.00	7,875.67	36%	22,000.00	0%	-	22,000.00	
1210	59999	ENCUMBRANCE	-	-	-	185.76	-	-	-	-	-	
TOTAL POLICE DEPARTMENT			2,171,618.94	2,340,656.57	2,301,161.70	1,228,319.53	53%	2,421,788.97	5%	120,627.27	2,421,788.97	
1220 FIRE DEPARTMENT												
1220	51101	SALARIES	124,640.00	161,162.50	182,900.00	88,146.00	48%	296,825.08	62%	113,925.08	263,400.00	
1220	51102	NON RELATED INCIDENTS	-	-	5,000.00	-	0%	5,000.00	0%	-	5,000.00	
1220	51103	FIRE CHIEFS SALARY	-	-	-	-	-	-	-	-	-	
1220	51140	LONGEVITY PAY	-	-	-	-	-	-	-	-	-	
1220	5243	BUILDING REPAIRS	-	-	-	-	-	-	-	-	-	
1220	5700	OTHER CHARGES & EXPENSES	95,153.20	105,591.97	100,000.00	43,654.86	44%	110,000.00	10%	10,000.00	100,000.00	
TOTAL FIRE DEPARTMENT			219,793.20	266,754.47	287,900.00	131,800.86	46%	411,825.08	43%	123,925.08	368,400.00	
1231 AMBULANCE SERVICE												
1231	51101	SALARIES	119,961.00	137,002.36	125,478.27	46,495.66	37%	213,387.34	70%	87,909.07	140,162.22	
1231	51102	AMBULANCE CHIEFS SALARY	58,260.80	57,980.20	59,946.48	25,430.20	42%	64,874.16	8%	4,927.68	64,874.16	
1231	51140	LONGEVITY PAY	-	-	3,600.00	2,800.00	78%	3,110.00	-14%	(490.00)	4,000.00	
1231	5130	HOLIDAY/OVERTIME PAY	-	8,013.40	12,000.00	4,904.20	41%	8,339.82	-31%	(3,660.18)	8,339.82	
1231	51400	SHIFT PAY	80,910.00	74,690.00	87,600.00	38,040.00	43%	94,900.00	8%	7,300.00	91,125.00	
1231	5190	TRAINING & TUITION	-	-	-	-	-	-	-	-	-	
1231	5700	OTHER CHARGES & EXPENSES	34,068.89	48,379.91	48,800.00	25,392.38	52%	51,000.00	5%	2,200.00	51,000.00	
TOTAL AMBULANCE SERVICE			293,200.69	326,065.87	337,424.75	143,062.44	42%	435,611.32	29%	98,186.57	359,501.20	

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
1241 BUILDING INSPECTOR												
1241	51100	ZONING ADMIN SALARY	-	-	-	-	6,608.52		6,608.52	6,608.52		
1241	51101	BLDG ADMIN SALARIES	129,049.88	50,720.34	51,824.00	24,016.38	46%	54,455.04	5%	2,631.04	54,455.04	
1241	51102	BUILDING INSPECTOR	38,488.48	80,568.28	80,806.00	40,945.48	51%	112,860.00	40%	32,054.00	91,300.00	
1241	51104	ADMIN. CLERK'S SALARY	-	-	-	-	-	-	-	-	-	
1241	51140	LONGEVITY PAY	-	-	300.00	-	0%	-		(300.00)	-	
1241	51241	LOCAL INSPECTOR	-	47,179.60	65,000.00	15,548.88	24%	69,405.12	7%	4,405.12	69,405.12	
1241	51242	SEPARATE INSPECTORS	47,330.00	49,945.00	40,000.00	25,290.00	63%	40,000.00	0%	-	40,000.00	
1241	5300	PROFESSIONAL & TECHNICAL	3,656.52	7,862.50	1,000.00	1,185.49	119%	1,000.00	0%	-	1,000.00	
1241	5700	OTHER CHARGES & EXPENSES	596.57	589.52	1,000.00	853.76	85%	1,000.00	0%	-	1,000.00	
1241	5730	MEMBERSHIPS	185.00	210.00	400.00	70.00	18%	400.00	0%	-	400.00	
1241	5780	INSTRUCTIONAL & CONF.	1,052.00	1,057.48	2,000.00	2,041.77	102%	3,050.00	53%	1,050.00	3,050.00	
TOTAL BUILDING INSPECTOR			220,358.45	238,132.72	242,330.00	109,951.76	45%	288,778.68	19%	46,448.68	267,218.68	

1249 SHELLFISH												
1249	51101	CONSTABLE SALARY/SALARIES	42,246.40	43,465.03	43,444.00	18,693.52	43%	45,675.24	5%	2,231.24	45,675.24	
1249	51102	SHELLFISH DIRECTORS SALARY	74,311.92	76,454.96	76,170.00	32,460.48	43%	80,054.00	5%	3,884.00	80,054.00	
1249	51103	SHELLFISH LABORER	10,395.00	11,144.73	12,444.00	4,893.68	39%	12,678.35	2%	234.35	12,678.35	
1249	51104	SUMMER LABORS	-	2,707.84	2,688.00	1,888.92	70%	2,741.76	2%	53.76	2,741.76	
1249	51140	LONGEVITY PAY	1,300.00	2,000.00	2,000.00	2,000.00	100%	2,000.00	0%	-	2,000.00	
1249	5130	HOLIDAY PAY	2,524.53	2,316.93	2,406.00	1,239.60	52%	2,529.60	5%	123.60	2,529.60	
1249	5214	WATER MONITORING	2,500.00	-	6,000.00	1,500.00	25%	6,000.00	0%	-	6,000.00	
1249	52249	TWN SH-MARINE BIOLOGIST	37,000.00	37,000.00	37,000.00	27,750.00	75%	38,000.00	3%	1,000.00	38,000.00	
1249	5311	SHELLFISH LABORER	-	-	-	-	-	-	-	-	-	
1249	5420	SUPPLIES	2,730.56	6,304.47	4,000.00	2,001.53	50%	5,000.00	25%	1,000.00	5,000.00	
1249	5713	TRAVEL CONF. & DUES	1,165.13	2,101.44	3,500.00	745.00	21%	3,500.00	0%	-	3,500.00	
1249	5881	EQUIPMENT	1,988.66	3,884.60	4,000.00	1,096.68	27%	4,000.00	0%	-	4,000.00	
TOTAL SHELLFISH			176,162.20	187,380.00	193,652.00	94,269.41	49%	202,178.95	4%	8,526.95	202,178.95	

1291 EMERGENCY MANAGEMENT												
1291	5100	PERSONAL SERVICES	-	-	-	-	-	-	-	-	-	
1291	5584	BOAT EXPENSE	9,532.67	9,944.63	10,500.00	8,036.11	77%	13,500.00	29%	3,000.00	13,500.00	
1291	5700	OTHER CHARGES & EXPENSES	6,884.18	11,259.25	11,200.00	9,157.15	82%	11,200.00	0%	-	11,200.00	
1291	59999	ENCUMBRANCES	-	-	-	-	-	-	-	-	-	
TOTAL EMERGENCY MANAGEMENT			16,416.85	21,203.88	21,700.00	17,193.26	79%	24,700.00	14%	3,000.00	24,700.00	

1296 MARINA MANAGER												
1296	51101	SALARIES	149,412.53	115,236.26	120,919.92	70,131.32	58%	131,097.44	8%	10,177.52	120,537.44	
1296	51102	HARBORMASTERS SALARY	47,304.98	87,755.39	85,628.88	36,495.36	43%	87,361.92	2%	1,733.04	87,361.92	
1296	51140	LONGEVITY PAY	2,500.00	2,500.00	2,500.00	2,000.00	80%	3,000.00	20%	500.00	3,000.00	
1296	5240	REPAIRS & MAINTENANCE	22,416.40	24,058.68	28,000.00	14,355.27	51%	30,000.00	7%	2,000.00	28,000.00	
1296	5700	OTHER CHARGES & EXPENSES	17,395.15	16,949.59	20,000.00	16,886.87	84%	20,000.00	0%	-	20,000.00	
1296	59999	ENCUBRANCES										
TOTAL MARINA MANAGER			239,029.06	246,499.92	257,048.80	139,868.82	54%	271,459.36	6%	14,410.56	258,899.36	

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
1300 SCHOOL												
1300	5100	ADMINISTRATION	5,272,077.14	5,406,250.52	7,772,626.00	2,126,948.07	27%	8,075,057.80	4%	302,431.80	8,075,057.80	
1300	5200	INSTRUCTIONAL	1,484,825.29	187,124.84	-	1,291.00		-		-	-	
1300	5201	INSTRUCTION SALARIES	-	-	-	-		-		-	-	
1300	5307	Legal Protection	4,000.00	-	-	-		-		-	-	
1300	5400	SERVICE	14,205.06	148,653.88	-	24,915.27		-		-	-	
1300	5700	OPERATION & MAINTENANCE	375,811.45	1,572,263.04	-	837,948.45		-		-	-	
1300	5790	EMERGENCY EXPENSE	-	-	-	-		-		-	-	
1300	59999	ENCUMBRANCE	-	-	-	10,549.92		-		-	-	
TOTAL OAK BLUFFS SCHOOL			7,150,918.94	7,314,292.28	7,772,626.00	3,001,652.71	39%	8,075,057.80	4%	302,431.80	8,075,057.80	
1301 MARTHA'S VINEYARD REG HS												
1301	5690	MVRHS DISTRICT ASSESS.	4,780,716.11	4,735,280.53	4,646,813.00	2,323,406.65	50%	5,114,379.14	10%	467,566.14	5,114,379.14	
1301	5800	MVRHS CAPITAL OUTLAY	-	-	-	-		-		-	-	
TOTAL MARTHA'S VINEYARD REG			4,780,716.11	4,735,280.53	4,646,813.00	2,323,406.65	50%	5,114,379.14	10%	467,566.14	5,114,379.14	
1421 HIGHWAY-ADMINISTRATION												
1421	51101	ADMINISTRATIVE SALARIES	116,971.50	120,438.20	119,568.00	50,740.24	42%	125,657.15	5%	6,089.15	125,657.15	
1421	51102	SUPERINTENDENT SALARY	98,240.40	101,080.64	100,704.00	42,923.52	43%	105,798.96	5%	5,094.96	105,798.96	
1421	51140	LONGEVITY PAY	9,167.00	9,075.00	8,425.00	12,550.00	149%	13,050.00	55%	4,625.00	13,050.00	
1421	5130	OTHER WAGES	120,498.51	133,818.34	160,341.00	81,775.77	51%	160,341.00	0%	-	160,341.00	
1421	5131	HOLIDAY/ MISC OVERTIME	38,438.67	51,509.82	40,000.00	37,920.21	95%	50,000.00	25%	10,000.00	50,000.00	
1421	5132	SNOW/ ICE WAGES	16,621.88	16,175.29	15,000.00	-	0%	15,000.00	0%	-	15,000.00	
1421	51422	LABORER/MECHANIC SALARIES	365,022.79	385,071.71	392,706.00	161,345.38	41%	397,904.94	1%	5,198.94	397,904.94	
1421	5216	PUBLIC BUILDING MAINTENANCE	134,604.64	112,863.78	100,000.00	94,685.74	95%	125,000.00	25%	25,000.00	125,000.00	
1421	5217	FUEL	79,465.95	74,333.13	90,000.00	45,875.74	51%	90,000.00	0%	-	90,000.00	
1421	5240	REPAIRS & MAINTENANCE	5,152.86	1,340.10	5,000.00	-	0%	5,000.00	0%	-	5,000.00	
1421	5241	TIPPING FEES	126,435.22	118,291.83	130,000.00	66,096.92	51%	130,000.00	0%	-	130,000.00	
1421	5242	REPAIR OF TRUCKS & EQUIP.	104,922.61	108,972.28	80,000.00	31,449.74	39%	90,000.00	13%	10,000.00	80,000.00	
1421	5245	RECYCLING MATERIAL DISP.	13,531.99	13,502.95	12,000.00	6,032.95	50%	14,000.00	17%	2,000.00	12,000.00	
1421	5291	SNOW REMOVAL	33,480.29	47,663.28	30,000.00	6,695.71	22%	40,000.00	33%	10,000.00	30,000.00	
1421	5292	CATCH BASIN/RUBBISH MAINT	9,869.20	12,326.12	10,000.00	2,515.01	25%	12,000.00	20%	2,000.00	10,000.00	
1421	5293	MAINT FARM POND CULVERT	600.00	11,760.00	40,000.00	1,920.00	5%	40,000.00	0%	-	40,000.00	
1421	5294	BEAUTIFICATION & MAINT	22,902.52	21,273.51	20,000.00	13,093.11	65%	25,000.00	25%	5,000.00	20,000.00	
1421	5295	RUBBISH TRUCK LEASE	61,726.00	75,904.00	75,904.00	74,754.00	98%	75,904.00	0%	-	75,904.00	
1421	5700	OTHER CHARGES & EXPENSES	72,332.70	116,763.85	74,300.00	42,327.19	57%	74,300.00	0%	-	74,300.00	
1421	5709	WASTEWATER FEES	25,081.98	20,358.98	25,000.00	19,324.00	77%	25,000.00	0%	-	25,000.00	
1421	58422	RESURFACING CONCRETE RDS.	44,806.35	48,515.25	40,000.00	32,833.12	82%	45,000.00	13%	5,000.00	40,000.00	
1421	5881	EQUIPMENT	-	-	29,206.00	25,278.95	87%	29,206.00	0%	-	29,206.00	
1421	59999	ENCUMBRANCES	-	-	-	-		-		-	-	
TOTAL HIGHWAY-ADMINISTRATION			1,499,873.06	1,601,038.06	1,598,154.00	850,137.30	53%	1,688,162.05	6%	90,008.05	1,654,162.05	

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
1519 BOARD OF HEALTH												
1519	51101	ADMINISTRATIVE SALARIES	-	-	-		-		-	-		
1519	51105	CLERICAL SALARY	28,006.53	35,329.53	39,062.00	17,762.05	45%	45,000.00	15%	5,938.00	45,000.00	
1519	5120	SEASONAL EMPLOYMENT	3,302.50	11,750.60	20,000.00	19,821.73	99%	15,550.00	-22%	(4,450.00)	15,550.00	
1519	51520	HEALTH AGENTS SALARY	75,784.42	67,392.11	76,170.24	16,926.40	22%	81,000.00	6%	4,829.76	73,268.00	
1519	5246	HAZARDOUS WASTE DISPOSAL	7,543.01	6,885.75	14,000.00	4,444.05	32%	12,000.00	-14%	(2,000.00)	12,000.00	
1519	5301	PUB. HEALTH NURSING SERV.	14,631.25	13,873.01	25,270.00	9,523.25	38%	25,000.00	-1%	(270.00)	25,000.00	
1519	5303	ADVERTISING/POSTAGE	108.45	148.93	540.00	120.79	22%	550.00	2%	10.00	550.00	
1519	5700	OTHER CHARGES & EXPENSES	3,801.47	2,814.08	4,000.00	2,566.08	64%	4,525.00	13%	525.00	4,525.00	
1519	5701	CLOTHING ALLOWANCE	160.00	112.97	200.00	-	0%	200.00	0%	-	200.00	
1519	5717	SCHOOL SEMINARS & TRAIN.	125.00	1,009.56	250.00	100.00	40%	700.00	180%	450.00	700.00	
1519	5730	DUES AND MEMBERSHIP	95.00	250.00	250.00	(95.00)	-38%	250.00	0%	-	250.00	
1519	5731	LANDFILL TESTING	13,074.77	2,195.93	13,211.00	5,895.00	45%	13,000.00	-2%	(211.00)	13,000.00	
TOTAL BOARD OF HEALTH			146,632.40	141,762.47	192,953.24	77,064.35	40%	197,775.00	2%	4,821.76	190,043.00	
1541 COUNCIL ON AGING												
1541	51101	SALARIES	92,594.66	107,976.81	44,012.43	18,805.92	43%	46,259.54	5%	2,247.11	46,259.54	
1541	51102	COA DIRECTORS SALARY	4,793.60	-	64,122.48	27,328.32	43%	67,379.76	5%	3,257.28	67,379.76	
1541	51140	LONGEVITY PAY	1,000.00	1,000.00	1,000.00	1,000.00	100%	1,000.00	0%	-	1,000.00	
1541	5293	MAINTENANCE (INT BLDG)						15,800.00		15,800.00	-	
1541	5350	OLDER AMER. ACTS (ICOA)	-	-	-	-		-		-	-	
1541	5351	SOCIAL DAY CARE (OPERATION)	-	-	-	-		-		-	-	
1541	5352	OFFICE EXPENSE (ICOA Operation)	74,623.61	77,292.65	97,822.00	-		122,831.43	26%	25,009.43	122,831.43	
1541	5700	OTHER CHARGES & EXPENSES	8,499.25	9,801.56	8,500.00	6,868.81	81%	8,500.00	0%	-	8,500.00	
TOTAL COUNCIL ON AGING			181,511.12	196,071.02	215,456.91	54,003.05		261,770.73	21%	46,313.82	245,970.73	
1543 VETERANS' SERVICES												
1543	5700	OTHER CHARGES & EXPENSES	1,219.01	581.98	500.00	-	0%	500.00	0%	-	500.00	
1543	5770	BENEFIT PAYMENTS	62,433.55	72,188.88	60,500.00	38,351.70	63%	80,000.00	32%	19,500.00	70,000.00	
TOTAL VETERANS' SERVICES			63,652.56	72,770.86	61,000.00	38,351.70	63%	80,500.00	32%	19,500.00	70,500.00	
1610 LIBRARY												
1610	51101	SALARIES	125,266.41	274,466.33	293,729.00	133,784.72	46%	313,395.00	7%	19,666.00	313,755.41	
1610	51102	LIBRARY DIRECTORS SALARY	195,067.35	67,843.16	64,765.36	28,002.24	43%	68,970.00	6%	4,204.64	69,050.67	
1610	51140	LONGEVITY PAY	1,012.50	-	-	-		-		-	-	
1610	5200	LIBRARY PROGRAMS	1,347.37	2,932.05	3,000.00	1,944.35	65%	3,000.00	0%	-	3,000.00	
1610	5511	BOOKS & PERIODICALS	104,532.94	102,789.70	96,327.00	21,980.90	23%	102,530.00	6%	6,203.00	100,330.00	
1610	5582	SUPPLIES & EXPENSES	5,718.01	11,881.61	8,200.00	2,789.13	34%	8,200.00	0%	-	8,200.00	
1610	5711	EDUCATION & TRAINING	4,753.19	3,194.17	5,703.00	1,675.10	29%	5,703.00	0%	-	5,703.00	
1610	5726	LEASE AGREEMENTS (TECH)						11,376.00		11,376.00	-	
1610	5799	COMPUTER AUTOMATION	29,100.61	27,337.69	29,700.00	27,278.24	92%	29,700.00	0%	-	29,700.00	
TOTAL LIBRARY			466,798.38	490,444.71	501,424.36	217,454.68	43%	542,874.00	8%	41,449.64	529,739.08	
1612 ARTS COUNCIL												
1612	5700	OTHER CHARGES & EXPENSES	1,500.00	1,500.00	1,500.00	1,500.00	100%	1,500.00	0%	-	1,500.00	
TOTAL ARTS COUNCIL			1,500.00	1,500.00	1,500.00	1,500.00	100%	1,500.00	0%	-	1,500.00	

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
1630 PARKS AND RECREATION												
1630	51105	OTHER SALARIES	41,062.44	67,334.81	82,403.40	58,214.41	71%	84,199.20	2%	1,795.80	84,199.20	
1630	5200	MAINTENANCE OCEAN PARK	40,000.00	40,107.85	67,350.00	67,063.30	100%	67,350.00	0%	-	67,350.00	
1630	5401	TOWN BEACH EXPENSES	-	2,427.50	4,500.00	1,165.80	26%	4,500.00	0%	-	4,500.00	
1630	5488	BAND CONCERTS	2,500.00	4,500.00	5,000.00	4,500.00	90%	5,750.00	15%	750.00	5,000.00	
1630	5700	OTHER CHARGES & EXPENSES	8,983.26	9,902.05	7,000.00	6,826.82	98%	12,000.00	71%	5,000.00	12,000.00	
TOTAL PARKS AND RECREATION			92,545.70	124,272.21	166,253.40	137,770.33	83%	173,799.20	5%	7,545.80	173,049.20	
1710 MATURING DEBT-PRINCIPAL												
1710	5910	WW PRIMARY CLARIFIER (B3)	136,676.91	136,030.33	135,000.00	142,253.79	105%	135,000.00	0%	-	135,000.00	
1710	5912	LIBRARY CONTRUCTION (B4)	175,000.00	175,000.00	175,000.00	-	0%	175,000.00	0%	-	175,000.00	
1710	5927	CONST. ELEMENTARY SCHOOL	-	-	-	-	-	-	-	-	-	
1710	5932	WASTEWATER (B2,5,6,&7)	702,509.69	725,936.00	748,114.12	741,860.24	99%	767,882.65	3%	19,768.53	767,882.65	
1710	5933	BULKHEAD PROJECT DEBT (B8)	130,000.00	130,000.00	130,000.00	130,000.00	100%	-	-	(130,000.00)	-	
1710	5934	LANDFILL CAPPING (B1)	208,458.35	112,059.31	113,069.55	113,065.59	100%	117,310.81	4%	4,241.26	117,310.81	
1710	5937	LEONARDO PROP PURCHASE (B9)	-	100,000.00	100,000.00	100,000.00	100%	-	-	(100,000.00)	-	
1710	5938	SENGE DREDGING (B10)	-	45,000.00	40,000.00	-	0%	40,000.00	0%	-	40,000.00	
1710	5941	2012WW CAMPUS AREA (B12)	190,000.00	120,000.00	120,000.00	-	0%	120,000.00	0%	-	120,000.00	
1710	5942	BUILDING IMPROVEMENTS (B11)	-	25,000.00	25,000.00	-	0%	25,000.00	0%	-	25,000.00	
1710	5943	FIRE STAT CONST & PLANS (B13A&C)	-	455,000.00	450,000.00	450,000.00	100%	450,000.00	0%	-	450,000.00	
1710	5944	PUBLIC ROADS (B13B)	-	75,146.00	75,000.00	75,000.00	100%	75,000.00	0%	-	75,000.00	
1710	5945	TOWN HALL PLANS (B13E)	-	34,150.00	30,000.00	30,000.00	100%	25,000.00	-17%	(5,000.00)	25,000.00	
1710	5946	FUEL FACILITY (B13D)	-	90,000.00	85,000.00	85,000.00	100%	85,000.00	0%	-	85,000.00	
1710	5947	CENTER FOR LIVING	-	-	33,536.00	-	0%	33,536.00	0%	-	33,536.00	
TOTAL MATURING DEBT-PRINCIPAL			1,542,644.95	2,223,321.64	2,259,719.67	1,867,179.62	83%	2,048,729.46	-9%	(210,990.21)	2,048,729.46	
1720 MATURING BAN-PRINCIPAL												
1720	5917	BAN PAY OFF	140,761.25	-	-	-	-	-	-	-	-	
TOTAL MATURING BAN-PRINCIPAL			140,761.25	-	-	-	-	-	-	-	-	
1750 MATURING DEBT-INTEREST												
1750	5910	WW PRIMARY CLARIFIER (B3)	37,862.85	35,170.18	33,778.75	16,904.94	50%	27,838.75	-18%	(5,940.00)	27,838.75	
1750	5912	LIBRARY CONTRUCTION (B4)	73,062.50	65,187.50	57,312.50	28,656.25	50%	49,437.50	-14%	(7,875.00)	49,437.50	
1750	5916	STM 11/15 FIRE STATION	185,234.28	-	-	-	-	-	-	-	-	
1750	5927	CONST. ELEMENTARY SCHOOL	-	-	-	-	-	-	-	-	-	
1750	5932	WASTEWATER (B2,5,6,&7)	130,360.59	85,305.98	58,275.62	36,180.86	62%	40,735.34	-30%	(17,540.28)	40,735.34	
1750	5933	BULKHEAD PROJECT DEBT (B8)	12,512.50	7,637.50	2,600.00	2,600.00	100%	-	-100%	(2,600.00)	-	
1750	5934	LANDFILL CAPPING (B1)	5,155.83	2,043.60	-	-	-	-	-	-	-	
1750	5937	LEONARDO PROP PURCHASE (B9)	9,625.00	5,875.00	2,000.00	2,000.00	100%	-	-100%	(2,000.00)	-	
1750	5938	SENGE DREDGING (B10)	4,900.00	8,900.00	8,000.00	4,000.00	50%	7,200.00	-10%	(800.00)	7,200.00	
1750	5941	2012WW CAMPUS AREA (B12)	29,200.00	37,200.00	34,800.00	1,750.00	5%	32,400.00	-7%	(2,400.00)	32,400.00	
1750	5942	BUILDING IMPROVEMENTS (B11)	-	4,000.00	3,500.00	-	0%	3,000.00	-14%	(500.00)	3,000.00	
1750	5943	FIRE STAT CONST & PLANS (B13A&C)	-	310,400.00	287,775.00	149,512.50	52%	265,275.00	-8%	(22,500.00)	265,275.00	
1750	5944	PUBLIC ROADS (B13B)	-	37,597.02	33,843.75	17,859.38	53%	30,093.75	-11%	(3,750.00)	30,093.75	
1750	5945	TOWN HALL PLANS (B13E)	-	10,354.00	8,750.00	4,750.00	54%	7,375.00	-16%	(1,375.00)	7,375.00	
1750	5946	FUEL FACILITY (13D)	-	10,750.14	6,375.00	4,250.00	67%	2,125.00	-67%	(4,250.00)	2,125.00	
1750	5947	CENTER FOR LIVING	-	-	8,216.32	4,108.16	50%	7,210.24	-12%	(1,006.08)	7,210.24	
TOTAL MATURING DEBT-INTEREST			487,913.55	620,420.92	545,226.94	272,572.09	50%	472,690.58	-13%	(72,536.36)	472,690.58	

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
1751 INT. ON TEMPORARY DEBT												
1751	5939	BAN MISC INTEREST	-	-	-		-		-	-		
1760	5997	BAN INTEREST	57,285.37	10,654.76	-		-		-	-		
TOTAL INTEREST ON BAN			57,285.37	10,654.76	-		-		-	-		
L FUND OPERATING ACCOUNTS			26,328,958.41	27,711,906.23	28,603,814.02	0%	30,367,844.69	6%	1,764,030.67	29,847,278.32		
1840 STATE/COUNTY ASSESSMENTS												
1840	5621	COUNTY/STATE ASSESSMENTS	68,695.94	68,695.94	-	34,667.60	-		-	-		
1840	5623	DUKES CTY HEALTH ACCESS	-	-	-		-		-	-		
1840	5640	AIR POLLUTION ASSESS.	3,633.00	3,414.00	-	1,520.00	-		-	-		
1840	5647	NON-RENEWAL EXCISE TAX	15,580.00	14,976.00	-	6,820.00	-		-	-		
1840	5663	REG. TRANSIT AUTHORITY	122,439.00	115,042.00	-	53,600.00	-		-	-		
1840	5665	CHARTER SCHOOL ASSESSMENT	545,765.00	466,526.00	-	305,935.00	-		-	-		
1840	5666	SCHOOL CHOICE ASSESSMENT	235,130.00	222,538.00	-	107,807.00	-		-	-		
TOTAL STATE/COUNTY ASSESSMENTS			991,242.94	891,191.94	-	510,349.60	-		-	-		
1900 INTERFUND OPERATING TRANS												
1900	5962	TRANSFERS TO SPEC. REV.	66,523.83	85,907.50	-	-	-		-	-		
1900	5965	TRANSFER TO ENTERPRISE FUND	-	175,000.00	-	-	-		-	-		
1900	97004	STABILIZATION FUND TRANSFER	-	550,000.00	-	-	-		-	-		
TOTAL INTERFUND OPERATING TRANS			66,523.83	810,907.50	-	-	-		-	-		
TOTAL FUND OPERATING ACCOUNTS			27,386,725.18	29,414,005.67	28,603,814.02	15,546,300.74	54%	30,367,844.69	6%	1,764,030.67	29,847,278.32	

4%

FY19 DRAFT BUDGET		FY 16 ACTUALS	FY 17 ACTUALS	FY 18 BDGT	FY18 YTD (12/19)*	% YTD	FY 19 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	BOS	FINCOMM
60198 WASTEWATER ENTERPRISE FUND												
60198	51101	ADMINISTRATIVE SALARIES	171,589.04	192,190.51	196,890.00	84,347.27	43%	265,794.24	35%	68,904.24	265,794.24	
60198	51102	FACILITY MANAGER	90,943.76	86,612.32	85,966.00	36,780.48	43%	90,702.72	6%	4,736.72	90,702.72	
60198	51108	OVERTIME	12,926.38	13,942.83	19,000.00	7,567.18	40%	19,000.00	0%	-	19,000.00	
60198	51140	LONGEVITY PAY	1,800.00	1,800.00	2,800.00	4,300.00	154%	2,800.00	0%	-	2,800.00	
60198	51914	INSURANCE EXPENSE	63,335.00	63,335.00	63,335.00	63,335.00	100%	63,335.00	0%	-	63,335.00	
60198	5210	CONSULTING ENGINEERING	4,758.00	-	-	-		-		-	-	
60198	5211	TOWN BUILDING UTILITIES	-	-	-	-		-		-	-	
60198	5215	UTILITIES - ELECTRIC	27,524.67	28,680.14	45,000.00	14,640.75	33%	45,000.00	0%	-	45,000.00	
60198	5300	PROFESSIONAL & TECHNICAL	18,555.06	19,240.39	20,000.00	11,108.84	56%	20,000.00	0%	-	20,000.00	
60198	5340	COMMUNICATION	21,002.81	21,760.52	30,000.00	9,057.74	30%	30,000.00	0%	-	30,000.00	
60198	5400	WW SUPPLIES	3,838.88	2,641.09	4,193.00	374.39	9%	4,193.00	0%	-	4,193.00	
60198	5402	CHEMICAL SUPPLIES	24,870.35	26,557.73	30,000.00	11,698.52	39%	30,000.00	0%	-	30,000.00	
60198	5420	OFFICE SUPPLIES	1,057.14	777.58	1,674.00	613.25	37%	1,674.00	0%	-	1,674.00	
60198	5700	GAS/FUEL	7,054.95	7,647.24	11,662.00	2,159.12	19%	11,662.00	0%	-	11,662.00	
60198	5702	BLDG MAINTENCE	5,222.43	1,793.51	6,091.00	193.41	3%	6,091.00	0%	-	6,091.00	
60198	5704	SLUDGE DISPOSAL	79,475.40	80,863.01	85,000.00	43,120.39	51%	85,000.00	0%	-	85,000.00	
60198	5705	EQUIPMENT REPAIR	30,511.62	39,290.05	45,000.00	15,174.45	34%	45,000.00	0%	-	45,000.00	
60198	5706	REPLACE EQUIPMENT	43,868.34	52,156.60	55,000.00	18,169.66	33%	55,000.00	0%	-	55,000.00	
60198	5707	EQUIPMENT RENTAL	1,061.11	248.25	2,304.00	-	0%	2,304.00	0%	-	2,304.00	
60198	5710	TRAVEL EXPENSES	871.17	757.63	1,500.00	-	0%	1,500.00	0%	-	1,500.00	
60198	5711	TRAINING & SEMINARS	541.95	2,340.01	3,000.00	428.00	14%	3,000.00	0%	-	3,000.00	
60198	5730	MEMBERSHIPS	150.00	-	400.00	-	0%	400.00	0%	-	400.00	
60198	5750	CONTINGENCY	-	-	29,532.00	-	0%	29,532.00	0%	-	29,532.00	
60198	5961	TRANSFERS TO GENERAL FUND	703,931.00	730,320.00	730,320.00	-	0%	652,926.00	-11%	(77,394.00)	652,926.00	
60198	59999	ENCUMBRANCE	-	-	-	-		-		-	-	
ATER OPERATING ACCOUNTS			1,314,889.06	1,372,954.41	1,468,667.00	323,068.45	22%	1,464,913.96	0%	(3,753.04)	1,464,913.96	
L OPERATING ACCOUNTS			28,701,614.24	30,786,960.08	30,072,481.02	15,869,369.19	53%	31,832,758.65	6%	1,760,277.63	31,312,192.32	
LESS DUPLICATE TRANSFER RE WWTF)			27,997,683.24	30,056,640.08	29,342,161.02			31,179,832.65	6%	1,760,277.63	30,659,266.32	
AT TOWN MEETING					29,342,161.00					1,760,277.63		
TRANSFERS TO GEN FUND			652,926.00									
			87,215.00									
			125,000.00									
			40,000.00									
			-									
			-									
			-									
			-									
			-									
			-									
			905,141.00									