



TOWN OF OAK BLUFFS

Post Office Box 1327 • Oak Bluffs, MA 02557
Telephone 508-693-3554 • Fax 508-696-7736

Board of Selectmen

Gail M. Barmakian, *Chairman*
Jason Balboni
Gregory A. Coogan
Brian C. Packish
Michael J. Santoro

January 4, 2019

TO: Gail Barmakian, Chairman and Members
of the Board of Selectmen

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

RE: **Budget Recommendations for Fiscal Year 2020**

Robert L. Whritenour, Jr.
Town Administrator

Executive Summary

I am pleased to submit for your review my budget recommendations for fiscal year 2020, along with a detailed analysis of available revenues, including a breakdown of revenue budget trends for the previous six-year period. 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. In recent years Departments have worked very hard to improve budget presentations by incorporating best management practices including descriptions of services, goals and performance measures into their budget submissions. This additional work has enabled the Town to report its annual budget in compliance with national standards developed to recognize high quality budget preparation. As a result of this effort, the Town received in fiscal year 2019 the Government Finance Officers Association's Distinguished Budget Presentation Award. Departments have redoubled their efforts for fiscal year 2020, and we intend to improve on last year's efforts and permanently incorporate best management practices into our municipal budget process. In putting together the overall budget, my special thanks go to our Assistant Town Administrator, Wendy Brough, and Town Accountant, Deborah Potter, who play a major role in developing and implementing strategies to keep our Departments strong given the limited growth in revenues available to the Town.

Fiscal Year 2020 is, yet again, another very tight financial year. With revenues restricted by proposition 2 ½ coming up against a very expensive regional environment in which to deliver services, the Town faces great challenges every year in meeting our regional obligations and service delivery needs using our limited revenue growth. Last year the Town was hit particularly hard by large increases in our educational budgets, cost of living, health insurance expenses and other employee-related costs. The result was that these forces combined to overwhelm local revenue growth requiring a proposition 2 ½ override to continue with existing service levels.

For FY 2020, while these same pressures exist, it appears that slightly less pressure from the regional school system combined with lower growth in employee costs may give the Town an opportunity to balance the budget without an override. To accomplish this will require an extremely conservative budget with no major increases or service improvements. The recommended budget seeks to do exactly that. Coming off a proposition 2 ½ override in the previous year, every effort was made to limit new costs for FY 2020 to avoid another override so soon. Our previous financial planning had taken the approach of planning overrides to provide sufficient new revenues to space override votes several years apart. Our conservative approach to managing tax revenues led us to limiting last year's override to only the amount needed to balance the FY 2019 budget. While this creates a little more pressure for meeting any cost increases in FY 2020, continuing our conservative approach should enable the Town to avoid another override this year.

Total new revenues for FY 2020 have been kept to \$723,946, which represents growth of less than 2.5% from the previous year. While initial budget requests far exceeded this number, the overall fiscal year 2020 annual budget is presented at the recommended spending level of \$31,118,964 which, may be funded within our projected revenues. This requires a conscious effort to avoid new programs and services, as well as the addition of new staff to maintain existing services. It should be pointed out that as of the date of these recommendations, the Governor had just signed legislation to create a new short-term rental tax to take effect in July of 2019. In keeping with our conservative mindset, new revenues from this source of funds have not been factored into the recommended 2020 budget. As this law comes closer to implementation and state guidance is given to any revenue allowances for the coming fiscal year, this issue may be revisited to determine if any of these funds will be applied in FY 2020. Moving forward, in subsequent years these revenues may be of great help in addressing the many financial challenges facing the Town.

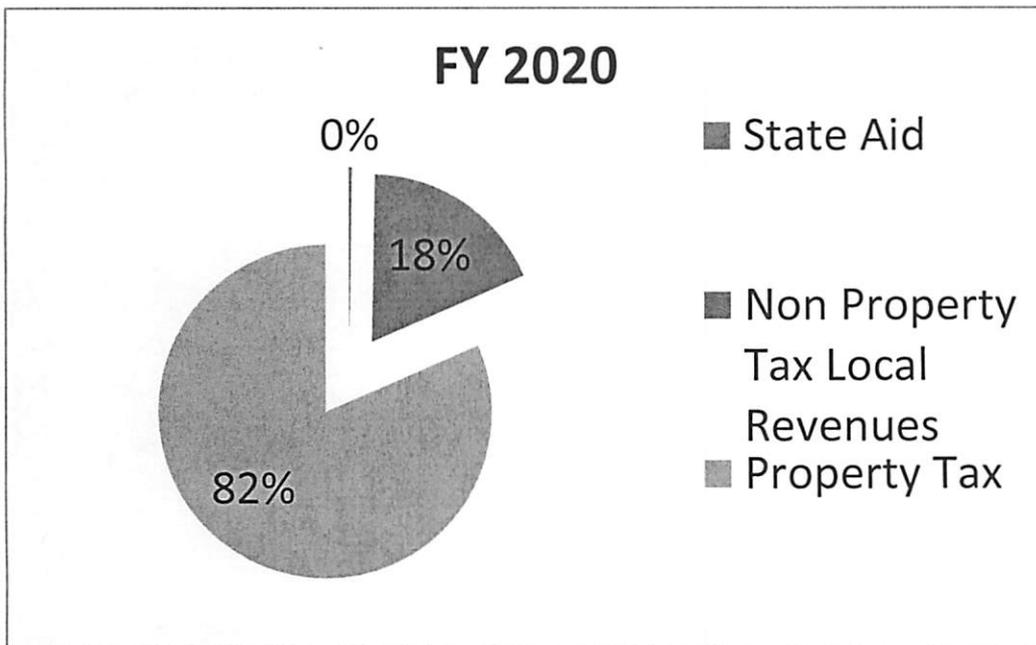
For the present time the recommended budget, while not providing for any major service upgrades, sustains and builds upon our initiatives of recent years which require time and patience to fully implement. As examples, once again our annual budget seeks to increase the Oak Bluffs School in excess of its proportional share of the total budget to help increase staff levels to handle our growing school population and needs. The budget also continues to beef up our call Fire Department with increased stipends and compensation for weekend and night on-call status. After years of trying, last year we were able to achieve full-staffing in our Police Department, which is maintained moving forward. Early voting funds are maintained in the Registrar's budget which we consider to be a permanent increase in our elections program and increases in the Building Maintenance Budget to include better cleaning and maintenance of Town buildings have also been maintained. An additional \$30,000 has also been set aside to continue in the implementation of the Town's updated wage and classification plan to ensure that employees are paid competitive wages. Aside from these items, very little has changed in the Town budget in order to bring it in within our available revenues.

Budget Overview

Revenues

With a growing number of years of detailed analysis and tracking, the Town's overall revenue base has become stable, and is quite predictable. As a small town, our revenue base is slow-growing, with total growth in the coming year estimated just under 2.5%, without counting any potential short-term rental excise collections. Examining the composition of revenues removes any sense of coincidence between overall revenue growth and growth in property taxes. Property Taxes remain by far the largest source of revenue at 82 percent of the Town's total revenues, followed by our non-property tax revenues at 18 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

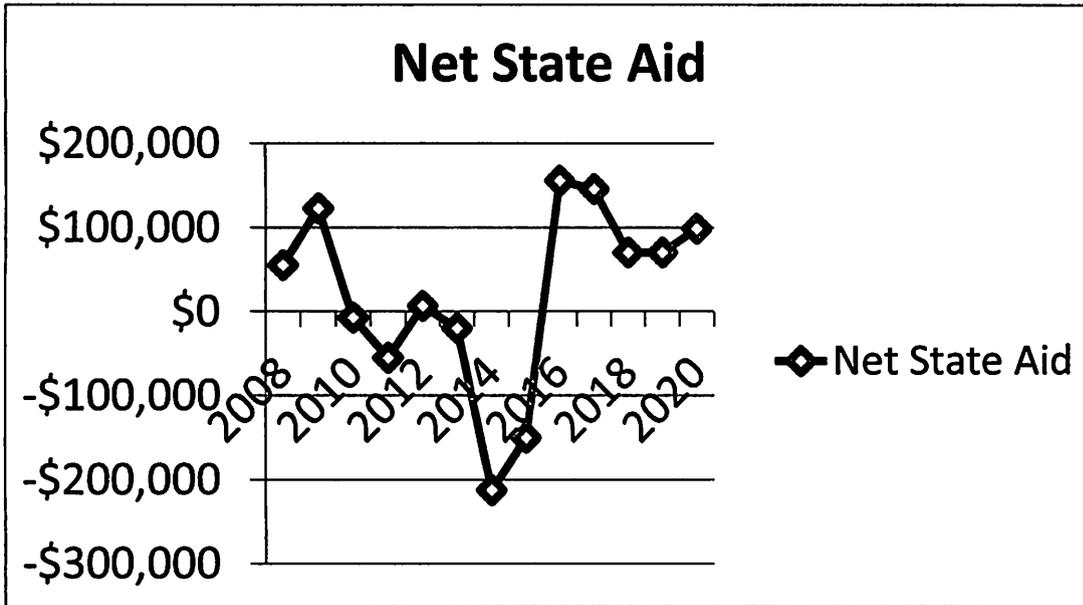
Net State Revenues declined steadily from 2016-2018, with a very slight uptick in fiscal year 2019 to the amount of \$98,060. My estimate is for little change to occur in the State's fiscal year 2020 budget, which will not be completed for another several months. This has historically been a major problem 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, Oak Bluffs ranks 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 \$1,442,350. Of that Aid, \$222,230 is reserved for non-budgeted educational and library costs called "direct offsets", and our bill for State charges is \$1,122,060. This leaves a total of \$98,060 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 which at one time represented a weakness in local budgeting have become a solid contributor to financial stability. Local receipts have followed 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. LER had contributed to an unstable local budget during the previous decade when a decline in the regional economy was not recognized early enough and estimates of local receipts were greater than collections in successive years. Every attempt is made to estimate local receipts at no more than ninety percent of collections of the previous year to avoid collecting less than estimates that can have a dramatic impact on the Town's fund balance. Recognizing slow growth over time and susceptibility to economic fluctuation has made it easier to predict and deal with the non-property tax local revenues.

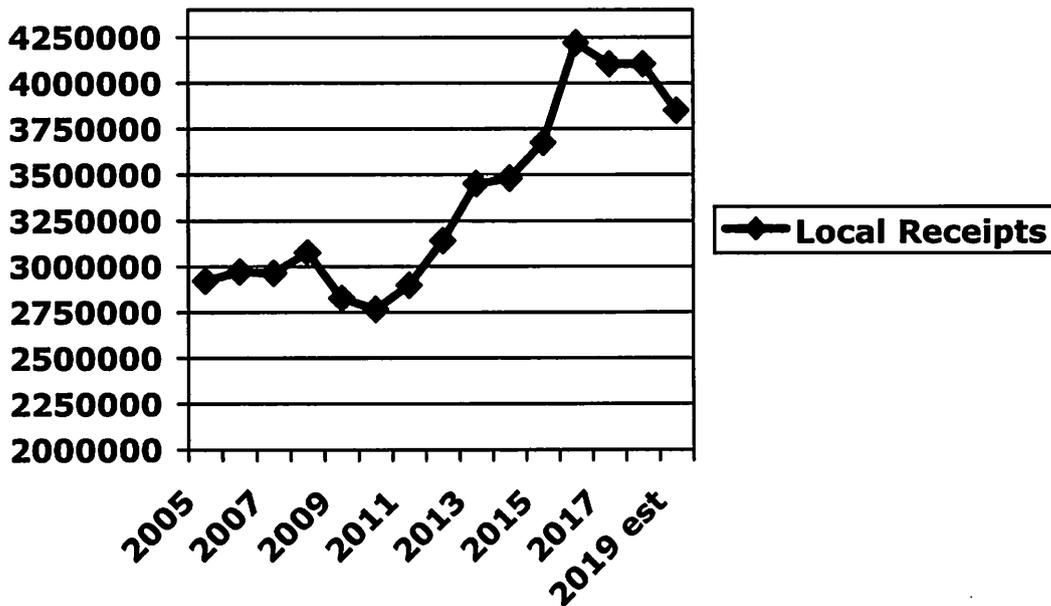
Starting during fiscal year 2020, the new law creating an excise tax for short-term housing rentals should have a positive impact on LER. With the Town currently at a 6% local excise for hotel and motel rooms, the estimated 900 units of short-term rental housing available for all or a portion of the summer season could impact these collections

by several hundred thousand dollars. With the ink on this new law not even dry and owing to our conservative budgeting techniques, the Town is not depending on these new revenues to balance the FY 2020 budget. Rather we await actual implementation of the new law and guidance from the Department of Revenue before committing prospective revenue to supporting the budget. If projections hold true, this source of revenue may offer the Town additional financial stability and flexibility in future years.

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 \$220,000 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. Overall, receipts reserved for appropriation are down in the budget as we celebrate the early payoff of the harbor fuel facility and have removed the \$87,125 from harbor fuel receipts of that had been devoted to pay for the debt service on the construction of the facility. Now these funds can be used for much-needed harbor-related capital improvements such as rebuilding the jetties and improving the bulkhead.

The Wastewater Enterprise fund is scheduled to contribute the sum of \$1,372,772 for Wastewater costs in the fiscal year 2020 budget including Wastewater departmental operations, which is down as a result of budget reductions.

Local Estimated Receipts 2005-2019

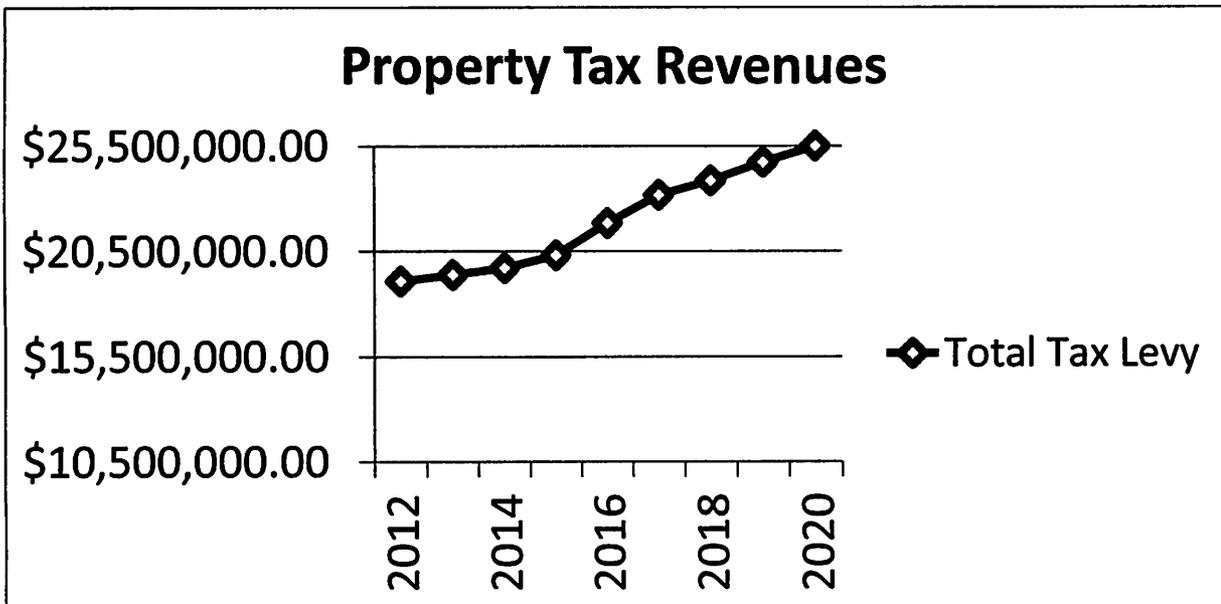


Property Taxes

At 82 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 likely that property taxes will continue to fund this large share of Town's expenditures. For fiscal year 2020 property tax revenues are estimated to increase by the State-allowed 2 ½ percent of \$564,808 as well as the taxes on new or improved properties estimated at \$230,000.

The Town's tax base remains stable and strong heading into fiscal year 2020. Total property valuations are up from the previous year by another \$176 million, or nearly 6%, to a total of just over \$3.2 billion. Following valuation growth of 13% over the previous two years, we are up to 18.8% growth in overall valuation over the past three years. This has resulted in the lowering of the Town's tax rate in each of the three past years, down to \$7.69/\$1000 for FY 2019. 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 2020 or beyond.



Expenditures

As stated in the Executive Summary, the Fiscal Year 2020 budget recommendation is crafted from a conservative viewpoint to help limit overall spending to those amounts that are able to be funded within Proposition 2 ½ without the need for an override. Therefore, while the budget does not contain major new initiatives requiring additional funding, a major effort is made to continue critical, smaller initiatives over a period of several years to create a larger impact on Town services.

Educational Spending

Oak Bluffs School

We are in the fourth year of a major initiative at the Oak Bluffs School to fund the school beyond its proportionate share of the overall budget to help 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 also 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.

In fiscal year 2019 a 4% increase was used to fund negotiated salary increase as well as to add an additional new full-time teaching position and full-time special education assistant position to support enrollment growth at the middle school level. In fiscal year 2020, the budget recommendation is for an additional 4.07% increase that will help fund salary increases, an increase in the Superintendent’s shared service budget and an additional half-time teaching position, one of the few staff increases in the budget. This represents an increase in spending at the Oak Bluffs School of 17.5% over four years and can be seen as an ongoing commitment to education in our community. While this continued long-term commitment devotes a higher than proportional share of available revenue to educational spending at the Oak Bluffs School, it remains to be seen for how long this effort alone can assist the School Department in dealing with the pressures of growth in enrollment and rising costs. It is anticipated that these growth pressures will

continue for the foreseeable future, and that an additional override may be required to keep the school from falling behind in the spending required to meet the needs of our local population.

Regional High School

Last year's required override was largely fueled by a 7.4% increase in the total Regional High School Budget. This combined with an increase in the Town's proportional share of the school's funding from 26.94% to 27.53%. The Fiscal Year 2020 Regional High School Budget was certified on January 2, 2019 at an increase of 6.35%. This is after the Finance Committee and Town Administrator met with school officials to detail our available revenues and to request in the strongest of terms that the budget request be kept down to the 5% range at the highest. It is clear that the Regional High School Department has no intentions of respecting the available revenues of the member communities. By insisting upon a much larger than proportional share of new Town revenues, a budget increase of this size creates a major financial hardship for the Town, especially by removing critical resources from our own local school when needed the most. This will be a major problem moving forward especially if our communication to the School Department that this level of increase year after year is not sustainable is disregarded.

For fiscal year 2020, our projected enrollment is once again holding steady at 177 students, for no change over the previous two years. For the coming year, with overall school enrollment growing slightly and Oak Bluffs staying steady, the Town of Oak Bluffs share of the Regional High School will go down slightly from 27.53% to 26.86%.

This mathematical formulation, as well as the inability of the Regional High School District to maintain budget increases to within the 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. There has been a committee established to analyze the current formula for distributing the cost of the regional high school among the Towns. Oak Bluffs officials have raised the issue of property tax equity and have advocated for a unified Island-wide tax rate to fund the regional high school. This is the only way to recognize the economic disparity among the member Towns and to create a regional formula that is fair for every Island taxpayer.

Cost of Living

Cost of living increases for fiscal year 2020 include a 1.5 percent COLA for year-round full and part-time positions with no steps, as is included in the final year of our current three-year union wage agreements. For budgetary purposes, the Town is fortunate to have wage settlements in place that may be funded within the limited available new revenues. The budget impact of the cost of living adjustments is \$98,000.

Health Insurance

The Town is also benefitting in next year's budget from a recent slow-down in the rate of inflation and utilization of health care services for our self-funded health insurance trust. For fiscal year 2019, the working rates were increased by 12% as a result of high claims in the previous year. Actual health care costs during the current fiscal year have not risen to the anticipated level of increase which has the double benefit of creating additional fund surplus that can be used to decrease costs as well as a lower rate of growth in the working rates.

As a result of this positive financial performance, health insurance working rates are estimated to increase by only 5% for fiscal year 2020. The budget contains an estimated rate increase at this point, as final rates are not set until later in the month, at which time we will know the exact figures for the coming year. This funding is included in the Treasurer's fixed cost budget in the amount of an additional \$144,636.05 in funding from the previous year, for a total appropriation of \$3,037,357.05. 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. Based on the positive experience enrollees have had with this product, any efforts to provide more exposure for this program should bring dividends for both employees and the Town.

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 has not been calculated as of this date and has been estimated for an increase of three percent for fiscal year 2020, to a total annual assessment of \$1,126,761.29. This represents additional funding of \$32,818 from the current fiscal year

Early Voting

Fiscal Year 2020 will represent the third year of our early voting program. This year the Commonwealth has extended the period for early voting by two weeks, and it has proved to be very successful. We anticipate that early voting will be a permanent improvement to our election system, and it has been popular with voters. Implementation

requires 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.

Building Maintenance

Last year the Highway Department added 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 a continuation of this funding to establish a competitive procurement for cleaning services that will enable the Town to better clean our public buildings on a permanent basis.

Fire Department and Night Duty Coverage

The fiscal year 2020 budget provides funding to continue performance improvements for the Fire Department by increasing Firefighter stipends and by expanding the program creating a rotating Night Duty Officer Position. A \$300 increase in Firefighter stipends will help us to stay consistent with other Island Departments and help to recognize the value of the services provided by our call Firefighter Department. Funding for night duty 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 and on weekends. This is the time of day and week when the Town is the most vulnerable, and it is imperative to have qualified officers and personnel assigned on-call duty to guarantee a rapid response any time of day or week. 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

Last year the Town completed an update of its Wage and Classification Plan which was last updated ten years ago. The fiscal year 2020 budget contains an additional \$30,000 in seed money to assist in the implementation of the plan. The study results confirm that most Town positions are compensated competitively with similarly situated positions both within our organization and within our labor market area, with some exceptions that will require adjustment to fall in the competitive benchmark range. It will take more than one year to implement changes to our classification plan that fully updates positions to more competitive levels in our market area, but it can be accomplished in a methodical and cost-effective way that does not disrupt Town finances. 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. The Personnel Board has reviewed potential equity issues and is assisting in evaluating the implementation of the plan.

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 2020 BUDGET
ANALYSIS OF AVAILABLE REVENUES
January 3, 2019

I. SOURCES OF FUNDS	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	19-20(\$)	19-20(%)
A. GENERAL GOVERNMENT								
1. Cherry Sheet Estimates								
<i>a. Resolution Aid</i>	\$678,335	\$1,033,299	\$1,004,926	\$1,062,367	\$965,408	\$965,408	\$0	0.00%
<i>b. Education Offset Items</i>	\$260,321	\$226,153	\$177,250	\$223,027	\$215,238	\$215,238	\$0	0.00%
<i>d. Library Offset</i>	\$7,270	\$7,310	\$7,795	\$7,728	\$6,992	\$6,992	\$0	0.00%
<i>e. Lottery and Other Aid</i>	<u>\$205,074</u>	<u>\$208,746</u>	<u>\$215,169</u>	<u>\$220,214</u>	<u>\$254,712</u>	<u>\$254,712</u>	\$0	0.00%
Total Estimated Receipts	\$1,151,000	\$1,475,508	\$1,405,140	\$1,513,336	\$1,442,350	\$1,442,350	\$0	0.00%
LESS:								
<i>Direct Offsets: Education & Lib.</i>	\$267,591	\$233,463	\$185,405	\$230,755	\$222,230	\$222,230	\$0	0.00%
<i>Cherry Sheet Assessment</i>	<u>\$1,033,665</u>	<u>\$1,086,576</u>	<u>\$1,074,471</u>	<u>\$1,212,788</u>	<u>\$1,122,060</u>	<u>\$1,122,060</u>	<u>\$0</u>	<u>0.00%</u>
Total:	\$1,301,256	\$1,320,039	\$1,259,876	\$1,443,543	\$1,344,290	\$1,344,290	\$0	0.00%
Net Estimated State Revenues	-\$150,256	\$155,469	\$145,264	\$69,793	\$98,060	\$98,060	\$0	0.00%
<i>Construction Reimbursements</i>	\$567,924	\$0	\$0	\$0	\$0	\$0	\$0	
Total Cherry Sheet	\$417,668	\$155,469	\$145,264	\$69,793	\$98,060	\$98,060	\$0	0.00%
2. Non-Property Tax Local Revenues								
<i>Local Estimated Receipts - General</i>	\$3,458,000	\$3,316,533	\$3,470,000	\$3,845,000	\$3,857,000	\$3,992,000	\$135,000	3.50%
<i>Receipts Reserved for Approp</i>	\$0	\$376,544	\$290,684	\$286,375	\$286,375	\$245,681	-\$40,694	-14.21%
<i>Wastewater Fund</i>	\$1,412,857	\$1,422,625	\$1,467,667	\$1,468,667	\$1,436,693	\$1,372,772	-\$63,921	-4.45%
<i>Chapter 90 and Other Sources</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Community Preservation</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Free Cash</i>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$120,983</u>	<u>\$0</u>	<u>\$146,000</u>	<u>\$75,000</u>	<u>-\$71,000</u>	<u>-48.63%</u>
Total Non-Property Tax Local Revenue	\$5,120,857	\$5,365,702	\$5,349,334	\$5,600,042	\$5,726,068	\$5,685,453	-\$40,615	-0.71%

	2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	19-20(\$)	19-20(%)
3. LOCAL PROPERTY TAX REVENUE								
<i>Base Levy</i>	\$18,190,117	\$19,408,891	\$20,064,474	\$20,757,301	\$21,494,560	\$22,592,311	\$1,097,751	5.11%
Amended Previous New Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PLUS:								
<i>2 1/2% Increase</i>	\$454,753	\$485,222	\$501,612	\$518,933	\$537,364	\$564,808	\$27,444	5.11%
<i>Estimated New Growth</i>	\$164,021	\$170,361	\$191,215	\$218,326	\$285,387	\$245,000	-\$40,387	-14.15%
<i>Overrides</i>	\$600,000	\$0	\$0	\$0	\$275,000	\$0	-\$275,000	-100.00%
Levy Limit Inside Prop. 2 1/2	\$19,408,891	\$20,064,474	\$20,757,301	\$21,494,560	\$22,592,311	\$23,402,119	\$809,808	3.58%
<i>Gross Excluded Debt</i>	\$1,799,919	\$1,766,829	\$2,406,405	\$2,347,769	\$2,158,815	\$2,109,319	-\$49,496	-2.29%
<i>Less: State Reimbursements</i>	\$567,918	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Less: Bond Premiums Applied</i>	\$0	\$0	\$0	\$0	\$0	\$25,681		
<i>Net Debt Exclusions</i>	\$1,232,001	\$1,766,829	\$2,406,405	\$2,347,769	\$2,158,815	\$2,083,638	-\$75,177	-3.48%
<i>Capital Exclusions</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Levy Limit	\$20,640,892	\$21,831,303	\$23,163,706	\$23,842,329	\$24,751,126	\$25,485,757	\$734,631	2.97%
Total Adjusted Levy	\$20,300,431	\$21,831,303	\$23,163,706	\$23,842,329	\$24,721,196	\$25,485,757	\$764,561	3.09%
TOTAL GENERAL GOVERNMENT:	\$25,838,956	\$27,352,474	\$28,658,304	\$29,512,164	\$30,545,324	\$31,269,270	\$723,946	2.37%
TOTAL ALL REVENUES:	\$25,838,956	\$27,352,474	\$28,658,304	\$29,512,164	\$30,545,324	\$31,269,270	\$723,946	2.37%
Special Town Meetings Requested Budget								
TOTAL BUDGET REQUESTED								
Recommended Budget	\$25,722,453	\$26,512,543	\$28,494,488	\$29,338,060	\$30,353,682	\$31,118,964	\$765,282	2.52%
Special Town Meetings	\$0	\$699,570	\$0	\$0	\$0	\$0	\$0	
TOTAL APPROVED BUDGET	\$25,722,453	\$27,212,113	\$28,494,488	\$29,338,060	\$30,353,682	\$31,118,964	\$765,282	2.52%
PLUS:								
<i>Budget Overlay</i>	\$112,600	\$120,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	0.00%
Total - SELECTMEN:	\$25,835,053	\$27,332,113	\$28,644,488	\$29,488,060	\$30,503,682	\$31,268,964	\$765,282	2.51%
ADJUSTMENTS:								
Budget Reduction Package	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Prior Year Deficits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BALANCE/(SHORTFALL)	\$3,903	\$20,361	\$13,816	\$24,104	\$41,642	\$306		
<i>Office of the Town Administrator</i>								

FY20 DRAFT BUDGET		FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13) Target 50.05%	% YTD	FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	FINCOMM	
01107 AHT SELECTMEN												
01107	51101	ADMINISTRATIVE SALARIES	-	-	-	1,246.08	0%	1,500.00	0%	1,500.00	1,500.00	
TOTAL AHT SELECTMEN			-	-	-	1,246.08		1,500.00		1,500.00	1,500.00	
01122 BOARD OF SELECTMEN												
01122	5110	ELECTED OFFICIALS	16,500.00	16,500.00	16,500.00	8,250.00	50%	16,500.00	0%	-	16,500.00	
01122	51101	ADMINISTRATIVE SALARIES	146,034.73	176,238.67	192,034.67	90,591.33	47%	194,434.56	1%	2,399.89	201,229.44	
01122	51102	TOWN ADMINISTRATOR SALARY	143,769.20	152,297.60	155,994.00	76,503.04	49%	158,333.04	1%	2,339.04	158,333.04	
01122	51140	LONGEVITY PAY	3,000.00	3,500.00	3,500.00	3,500.00	100%	3,500.00	0%	-	3,500.00	
01122	5300	PROFESSIONAL & TECHNICAL	135,066.77	162,234.76	110,000.00	77,314.40	70%	137,500.00	25%	27,500.00	120,000.00	
01122	5700	OTHER CHARGES & EXPENSES	21,973.03	15,448.03	23,000.00	5,081.59	22%	20,000.00	-13%	(3,000.00)	20,000.00	
TOTAL BOARD OF SELECTMEN			466,343.73	526,219.06	501,028.67	261,240.36	52%	530,267.60	6%	29,238.93	519,562.48	
01131 FINANCE COMMITTEE												
01131	5200	CONTRACT SERVICES	4,855.50	5,083.70	7,500.00	1,307.50	17%	7,500.00	0%	-	7,500.00	
01131	5730	MEMBERSHIPS	152.00	155.00	175.00	160.00	91%	175.00	0%	-	175.00	
01132	5960	RESERVE FUND	-	56,500.00	51,500.00	-	0%	55,000.00	0%	-	55,000.00	
TOTAL FINANCE COMM.			5,007.50	61,738.70	59,175.00	1,467.50	2%	62,675.00	6%	-	62,675.00	
01135 TOWN ACCOUNTANT												
01135	51101	TOWN ACCOUNTANT SALARY	42,716.88	78,377.37	71,117.28	34,877.44	49%	83,666.16	18%	12,548.88	76,806.66	
01135	51105	ASSISSTANT ACCOUNTANT	38,793.66	0.00	20,000.00	-	0%	44,264.85	121%	24,264.85	20,000.00	
01135	51140	LONGEVITY PAY	-	0.00	0.00	-		-		-	-	
01135	5700	OTHER CHARGES & EXPENSES	699.00	991.62	1,000.00	423.94	42%	1,000.00	0%	-	1,000.00	
01135	5711	TRAINING & SEMINARS	-	3,078.34	2,000.00	345.39	17%	3,000.00	50%	1,000.00	3,000.00	
TOTAL TOWN ACCOUNTANT			82,209.54	82,447.33	94,117.28	35,646.77	38%	131,931.01	40%	37,813.73	100,806.66	
01141 ASSESSORS												
01122	5110	ELECTED OFFICIALS						3,000.00			3,000.00	
01141	51101	ADMINISTRATIVE SALARIES	30,529.45	40,766.86	0.00	-	0%	-	0%	-	-	
01141	51102	PRINCIPAL ASSESSOR SALARY	92,183.38	62,571.34	21,888.00	15,000.00	69%	75,293.28	244%	53,405.28	72,182.00	
01141	51104	ADMIN. CLERK'S SALARY	16,634.76	26,073.41	0.00	0.00	0%	16,524.30	0%	16,524.30	-	
01141	51107	ASSISTANT ASSESSOR SALARY		13,899.20	92,520.00	45,373.44	49%	46,774.64	-49%		46,954.00	
01141	51140	LONGEVITY PAY	300.00	512.50	500.00	500.00	100%	500.00	0%	-	500.00	
01141	5190	TRAINING EXPENSE	1,687.96	1,814.11	2,000.00	953.68	48%	2,000.00	0%	-	2,000.00	
01141	5300	PROFESSIONAL & TECHNICAL	3,340.00	3,500.00	5,500.00	665.00	12%	10,400.00	89%	4,900.00	5,500.00	
01141	5380	CARTOGRAPHIC SERVICES	3,000.00	2,200.00	3,400.00	-	0%	3,400.00	0%	-	3,400.00	
01141	5700	OTHER CHARGES & EXPENSES	217.30	240.82	500.00	-	0%	500.00	0%	-	500.00	
TOTAL ASSESSORS			147,892.85	151,578.24	126,308.00	62,492.12	49%	158,392.22	25%	74,829.58	134,036.00	

FY20 DRAFT BUDGET		FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13) Target 50.05%	% YTD	FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	FINCOMM
01144 TREASURER-COLLECTOR (FIXED P/R COST)											
01144	51900	FICA (MEDICARE)	179,481.50	183,696.76	174,049.00	92,173.21	53%	182,000.00	5%	7,951.00	182,000.00
01144	51911	PENSION FUND	1,039,744.01	1,041,850.00	1,093,943.00	1,093,943.00	100%	1,126,761.29	3%	32,818.29	1,126,761.29
01144	51913	UNEMPLOYMENT COMP.	26,312.04	27,046.64	42,000.00	13,627.89	32%	24,000.00	-43%	(18,000.00)	24,000.00
01144	51916	MED. INS.-EMPLOYER CONT.	1,946,756.20	2,195,709.25	2,324,979.00	1,252,914.60	54%	2,441,227.95	5%	116,248.95	2,441,227.95
01144	51919	MED INS RETIREE TOWN SHARE	477,837.25	544,515.50	567,742.00	288,720.00	51%	596,129.10	5%	28,387.10	596,129.10
01144	51920	GASB 45 (OPEB TRUST EXP)	3,660.25	9,163.28	5,000.00	5,006.40	100%	-	-100%	(5,000.00)	5,000.00
01144	5212	COMPUTER P/R SERV. CON.	10,569.72	10,980.78	12,000.00	4,772.57	40%	12,000.00	0%	-	12,000.00
01144	5951	TOWN OPEB CONTRIBUTION	-	30,000.00	30,000.00	-	0%	205,000.00	583%	175,000.00	30,000.00
01144	59999	ENCUMBRANCE	-	-	-	-	-	-	-	-	-
TOTAL TREASURER(FIXED P/R CO			3,684,360.97	4,042,962.21	4,249,713.00	2,751,157.67	65%	4,587,118.34	8%	337,405.34	4,417,118.34

01145 TREASURER											
01145	51101	TREASURER SALARY	76,170.00	75,006.42	73,268.00	-	0%	-	-100%	(73,268.00)	-
01145	51104	ADMIN. CLERK'S SALARY	35,800.14	-	-	-	-	-	-	-	-
01145	51107	ASSISTANT TREAS SALARY	-	46,519.20	47,649.00	21,755.67	0%	-	0%	(47,649.00)	-
01145	51140	LONGEVITY PAY	1,000.00	1,500.00	0.00	-	0%	-	0%	-	-
01145	52200	TAX TITLE EXPENSES	4,954.00	7,746.81	0.00	-	0%	-	0%	-	-
01145	5700	OTHER CHARGES & EXPENSES	6,029.90	5,918.17	5,000.00	2,829.05	57%	-	0%	(5,000.00)	-
01145	5711	TRAINING & SEMINARS	65.00	1,108.58	1,000.00	870.62	87%	-	-100%	(1,000.00)	-
01145	5714	Admin Fees - MWPAT	9,179.71	7,493.39	7,500.00	3,319.28	44%	-	-100%	(7,500.00)	-
TOTAL TOWN TREASURER			133,198.75	145,292.57	134,417.00	28,774.62	21%	-	-100%	(134,417.00)	-

01146 TREASURER-COLLECTOR											
01146	51101	ADMINISTRATIVE SALARIES	42,233.10	43,170.40	44,195.13	21,674.24	49%	86,186.56	95%	41,991.43	46,717.00
01146	51102	TAX COLLECTOR SALARY	77,454.96	80,558.48	80,054.00	48,025.60	60%	100,871.28	26%	20,817.28	100,871.28
01146	51107	ASST TREAS/COLL SALARY	-	0.00	0.00	-	0%	52,087.77	-	52,087.77	52,160.85
01146	51140	LONGEVITY PAY	1,500.00	2,000.00	3,000.00	3,000.00	100%	3,500.00	17%	500.00	3,500.00
01146	5190	TRAINING EXPENSE	969.87	1,000.00	1,000.00	-	0%	2,000.00	100%	1,000.00	2,000.00
01146	52200	TAX TITLE EXPENSES	-	0.00	10,000.00	-	0%	40,000.00	300%	30,000.00	20,000.00
01146	5700	OTHER CHARGES & EXPENSES	14,926.12	14,174.17	15,575.00	5,445.83	35%	27,000.00	73%	11,425.00	20,000.00
01146	5714	Admin Fees - MWPAT	-	0.00	0.00	-	0%	6,000.00	-	6,000.00	6,000.00
TOTAL TAX COLLECTOR			137,084.05	140,903.05	153,824.13	78,145.67	51%	317,645.61	106%	163,821.48	251,249.13

01155 INFORMATION TECHNOLOGY											
01155	51101	INFO TECH DIR SALARY	83,787.00	85,966.40	88,050.96	43,182.08	49%	89,371.72	1%	1,320.76	89,371.72
01155	51111	IT ASSISTANT	5,038.45	13,367.03	15,000.00	5,785.64	39%	15,000.00	0%	-	15,000.00
01155	51140	LONGEVITY PAY	1,000.00	1,500.00	1,000.00	1,000.00	100%	1,000.00	0%	-	1,000.00
01155	5272	COPY MACH SERV CONTRACT	5,882.87	3,905.21	5,000.00	2,619.41	52%	5,000.00	0%	-	5,000.00
01155	5320	COMPUTER TRAINING	-	1,850.00	6,000.00	1,396.24	23%	4,000.00	-33%	(2,000.00)	4,000.00
01155	5340	TELEPHONE EXPENSE	70,885.43	75,572.22	56,650.00	40,146.63	71%	56,650.00	0%	-	56,650.00
01155	5343	MAINTENANCE AGREEMENTS	109,056.06	117,128.59	107,500.00	103,460.15	96%	121,888.00	13%	14,388.00	121,888.00

FY20 DRAFT BUDGET	FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13)			FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town	
				Target 50.05%	% YTD					Administrator	FINCOMM
01155 5400 SUPPLIES	5,796.45	2,365.09	2,000.00	1,666.87	83%	2,000.00	0%	-	2,000.00		
01155 5726 LEASE AGREEMENTS	24,504.04	41,587.69	45,000.00	20,994.33	47%	45,000.00	0%	-	45,000.00		
01155 5727 HARDWARE	32,604.58	11,296.75	14,800.00	5,758.94	39%	14,000.00	-5%	(800.00)	14,000.00		
01155 5728 SOFTWARE	4,469.64	1,728.80	4,000.00	1,032.35	26%	4,000.00	0%	-	4,000.00		
01155 59999 ENCUMBRANCE				-		-		-	-		
TOTAL INFORMATION TECHNOLOGY	343,024.52	356,267.78	345,000.96	227,042.64	66%	357,909.72	4%	12,908.76	357,909.72		
01161 TOWN CLERK											
01161 5110 ELECTED OFFICIALS	83,511.09	85,367.58	87,409.92	42,867.20	49%	88,721.07	2%	1,311.15	88,721.07		
01161 51101 ADMINISTRATIVE SALARIES	44,317.65	47,065.20	48,214.52	23,975.32	50%	48,937.14	1%	722.62	48,937.14		
01161 51140 LONGEVITY PAY	-	-	500.00	500.00		500.00		-	500.00		
01161 5700 OTHER CHARGES & EXPENSES	2,788.37	1,657.85	4,000.00	1,459.32	36%	7,000.00	75%	3,000.00	5,000.00		
TOTAL TOWN CLERK	130,617.11	134,090.63	140,124.44	68,801.84	49%	145,158.21	4%	5,033.77	143,158.21		
01163 BOARD OF REGISTRARS											
01163 5110 APPOINTED OFFICIALS	-	0.00	0.00			-		-	-		
01163 51100 CONSTABLES	1,000.00	1,000.00	1,000.00	500.00	50%	1,000.00	0%	-	1,000.00		
01163 51101 ADMINISTRATIVE SALARIES	21,924.81	15,095.75	25,753.53	12,048.20	47%	22,790.60		(2,962.93)	23,517.80		
01163 5700 OTHER CHARGES & EXPENSES	5,368.72	3,149.67	6,050.00	5,297.19	88%	7,250.00	20%	1,200.00	7,250.00		
TOTAL BOARD OF REGISTRARS	28,293.53	19,245.42	32,803.53	17,845.39	54%	31,040.60	-5%	(1,762.93)	31,767.80		
01171 CONSERVATION COMMISSION											
01171 51101 CONSERVATION AGENT SALARY	69,496.96	71,052.80	72,766.80	35,686.42	49%	73,852.56	1%	1,085.76	73,852.56		
01171 51140 LONGEVITY PAY	-	2,000.00	2,000.00	2,000.00		2,500.00		500.00	2,500.00		
01171 5293 MAINT OF SAILING CAMP	-	32,922.21	32,500.00	14,145.30	44%	32,500.00	0%	-	32,500.00		
01171 5300 PROFESSIONAL & TECHNICAL	3,034.12	647.49	1,070.00	502.18	47%	1,070.00	0%	-	1,070.00		
01171 5702 MAINTENANCE EXPENSES	24,911.91	0.00	0.00	-65.05							
TOTAL CONSERVATION COMMISSION	97,442.99	106,622.50	108,336.80	52,268.85	48%	109,922.56	1%	1,585.76	109,922.56		
01175 PLANNING BOARD											
01175 51105 CLERICAL SALARY	21,631.31	28,275.19	42,824.15	21,002.24	49%	43,466.51	1%	642.36	43,466.51		
01175 5210 CONSULTING ENGINEERING	-	0.00	0.00	-		-		-	-		
01175 5190 TRAINING EXPENSE		250.46	2,000.00	-	0%	2,000.00	0%	-	1,000.00		
TOTAL PLANNING BOARD	21,631.31	28,525.65	44,824.15	21,002.24	47%	45,466.51	1%	642.36	44,466.51		
01199 UNCLASSIFIED (SELECTMEN)											
01199 51914 INSURANCE EXPENSE	489,549.50	522,536.00	500,000.00	514,930.00	103%	500,000.00	0%	-	515,000.00		
01199 52000 STREET LIGHTING EXPENSE	59,883.01	46,139.57	35,000.00	39,352.33	112%	35,000.00	0%	-	40,000.00		
01199 52019 TOWN REPORT	13,300.00	13,455.00	11,000.00	-	0%	11,000.00	0%	-	11,000.00		
01199 52100 SELF INSURANCE TRUST FND.	108,718.59	41,064.63	80,000.00	88,984.88	111%	80,000.00	0%	-	80,000.00		
01199 5211 TOWN BUILDING UTILITIES	119,797.05	154,496.65	125,000.00	54,619.15	44%	125,000.00	0%	-	125,000.00		
01199 5212 SAILING CAMP SERVICES	-	0.00	0.00	-		-		-	-		
01199 5218 OB RES PLACEMENT	93,540.05	0.00	0.00	-		-		-	-		

FY20 DRAFT BUDGET		FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13)		FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	FINCOMM
					Target 50.05%	% YTD					
01199	5219	INFORMATION BOOTH	15,000.00	20,000.00	20,000.00	20,000.00	100%	20,000.00	0%	-	20,000.00
01199	5270	COPY PAPER	4,277.94	3,359.20	2,250.00	1,690.69	75%	2,250.00	0%	-	2,250.00
01199	5273	LEASE LAND FOR DRAINAGE	1,250.00	1,250.00	1,250.00	1,250.00	100%	1,250.00	0%	-	1,250.00
01199	5300	PROFESSIONAL AND TECH				1,426.00					
01199	5301	ENGINEERING/ARCHITECTURAL	637.10	3,630.00	10,000.00	-	0%	10,000.00	0%	-	10,000.00
01199	5302	ANNUAL AUDIT	32,000.00	32,000.00	42,000.00	-	0%	42,000.00	0%	-	42,000.00
01199	5341	ADVERTISING	14,403.32	22,403.21	15,000.00	5,471.90	36%	15,000.00	0%	-	15,000.00
01199	5344	POSTAGE	13,229.93	9,149.90	11,000.00	5,099.58	46%	11,000.00	0%	-	11,000.00
01199	5420	OFFICE SUPPLIES	13,183.64	20,755.16	20,000.00	7,681.81	38%	20,000.00	0%	-	20,000.00
01199	5622	PEST MANAGEMENT	-	0.00	4,000.00	-	0%	4,000.00	0%	-	4,000.00
01199	5623	DUKES CTY HEALTH ACCESS	64,474.20	66,715.76	78,223.00	78,219.00	100%	78,223.00	0%	-	78,098.00
01199	56901	MV COMMISSION ASSESSMENT	141,869.00	146,607.00	150,239.00	150,239.00	100%	150,239.00	0%	-	162,622.00
01199	5700	OTHER BENEFITS	12,652.74	10,231.75	30,000.00	3,706.25	12%	30,000.00	0%	-	40,000.00
01199	5701	TRANSPORTATION/TRAVEL	9,083.42	4,112.84	10,000.00	3,306.86	33%	10,000.00	0%	-	10,000.00
01199	5711	BOARD & COMM TRAINING	2,094.00	0.00	5,000.00	665.37	13%	5,000.00	0%	-	5,000.00
01199	5730	REG HOUSING ASMNT	67,333.00	66,032.00	62,107.00	62,107.00	100%	62,107.00	0%	-	73,208.00
01199	59999	ENCUMBRANCE	-			-					
TOTAL UNCLASSIFIED (SELECTMEN)			1,276,276.49	1,183,938.67	1,212,069.00	1,038,749.82	86%	1,212,069.00	0%	-	1,265,428.00

01210 POLICE DEPARTMENT

01210	51101	ADMINISTRATIVE SALARIES	49,444.48	46,982.32	51,928.56	25,466.88	49%	52,701.12	1%	772.56	52,701.12
01210	51140	LONGEVITY PAY	8,300.00	16,500.00	15,000.00	15,000.00	100%	18,000.00	20%	3,000.00	18,000.00
01210	51210	POLICE CHIEF'S SALARY	132,223.76	129,361.34	137,682.72	84,146.00	61%	139,749.84	2%	2,067.12	139,749.84
01210	51211	LIEUTENANT SALARY	105,516.59	111,464.14	111,875.04	65,900.33	59%	114,485.04	2%	2,610.00	114,485.04
01210	51212	PATROLMEN SALARIES	589,401.51	747,930.28	698,122.80	354,359.34	51%	792,333.36	13%	94,210.56	792,333.36
01210	51213	SUMMER/TEMP	163,964.72	210,893.30	148,625.00	104,586.93	70%	164,925.00	11%	16,300.00	164,925.00
01210	51214	PATROL SERGEANT	383,780.20	422,270.80	425,450.88	247,383.65	58%	435,556.80	2%	10,105.92	435,556.80
01210	51215	EXECUTIVE ASSISTANT	57,309.67	69,963.98	59,508.00	27,036.80	45%	56,898.00	-4%	(2,610.00)	56,898.00
01210	51217	QUINN BILL ENCUMBRANCE	210,564.00	215,684.56	237,100.75	-	0%	225,000.00	-5%	(12,100.75)	225,000.00
01210	51292	ANIMAL CTRL OFFICER SALARY	46,993.57	49,347.98	48,086.64	23,575.38	49%	48,817.44	2%	730.80	48,817.44
01210	51293	ASST ANIMAL CONTROL OFFICER	12,140.00	17,324.92	15,058.66	8,135.60	54%	15,058.66	0%	-	15,058.66
01210	51298	SCHOOL RESOURCE OFFICER	(22,106.70)	0.00	0.00			-		-	-
01210	5186	DETECTIVE SALARY	173,840.49	184,481.52	183,409.92	117,731.83	64%	93,083.04	-49%	(90,326.88)	93,083.04
01210	5189	ADDITIONAL SALARY EXPENSE		171,628.35	169,000.00	139,933.21		197,580.67		28,580.67	179,000.00
01210	5190	ADDITIONAL SALARY EXPENSE	348,810.32	118,747.97	35,590.00	2,335.98	7%	35,600.00	0%	10.00	35,600.00
01210	5306	DELTA DENTAL	2,879.00	2,464.00	6,500.00	2,178.00	34%	6,500.00	0%	-	6,500.00
01210	54294	ANIMAL CONTROL OTHER CH	1,159.48	11,392.18	1,500.00	40.00	3%	1,500.00	0%	-	1,500.00
01210	5580	UNIFORMS & EQUIPMENT	54,435.48	55,308.33	55,350.00	29,415.59	53%	57,000.00	3%	1,650.00	57,000.00
01210	5711	TRAINING & SEMINARS	22,000.00	21,992.94	22,000.00	7,056.88	32%	22,000.00	0%	-	22,000.00
01210	59999	ENCUMBRANCE				-					
TOTAL POLICE DEPARTMENT			2,340,656.57	2,603,738.91	2,421,788.97	1,254,282.40	52%	2,476,788.97	2%	55,000.00	2,458,208.30

FY20 DRAFT BUDGET		FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13) Target 50.05%	% YTD	FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	FINCOMM	
01220 FIRE DEPARTMENT												
01220	51101	SALARIES	161,162.50	189,139.82	263,400.00	104,820.30	40%	310,800.00	18%	47,400.00	274,200.00	
01220	51102	NON RELATED INCIDENTS	-	2,515.00	5,000.00	-	0%	3,000.00	-40%	(2,000.00)	3,000.00	
01220	51103	FIRE CHIEFS SALARY	-	-	-	-		-		-	-	
01220	5300	PROFESSIONAL & TECHNICAL				5,000.00		12,000.00			12,000.00	
01220	5700	OTHER CHARGES & EXPENSES	105,591.97	99,588.67	100,000.00	67,798.55	68%	112,000.00	12%	12,000.00	111,000.00	
TOTAL FIRE DEPARTMENT			266,754.47	291,243.49	368,400.00	177,618.85	48%	437,800.00	19%	57,400.00	400,200.00	
01231 AMBULANCE SERVICE												
01231	51101	SALARIES	137,002.36	131,134.30	140,162.22	63,966.40	46%	205,944.66	47%	65,782.44	143,158.50	
01231	51102	AMBULANCE CHIEFS SALARY	57,980.20	62,097.00	64,874.16	31,080.00	48%	67,839.12	5%	2,964.96	67,839.12	
01231	51140	LONGEVITY PAY	-	2,800.00	4,000.00	1,500.00	38%	4,000.00	0%	-	4,000.00	
01231	5130	HOLIDAY/OVERTIME PAY	8,013.40	7,947.68	8,339.82	10,048.77	120%	9,947.62	19%	1,607.80	9,947.62	
01231	51400	SHIFT PAY	74,690.00	89,160.00	91,125.00	44,245.00	49%	94,900.00	4%	3,775.00	91,125.00	
01231	5190	TRAINING & TUITION	-		-	-40.00		-		-	-	
01231	5300	PROFESSIONAL & TECHNICAL										
01231	5700	OTHER CHARGES & EXPENSES	48,379.91	48,767.19	51,000.00	31,496.61	62%	52,250.00	2%	1,250.00	52,250.00	
TOTAL AMBULANCE SERVICE			326,065.87	341,906.17	359,501.20	182,296.78	51%	434,881.40	21%	75,380.20	368,320.24	
01241 BUILDING INSPECTOR												
01241	51100	ZONING ADMIN SALARY	-	0.00	6,608.52	1,772.40		6,707.70		99.18	6,707.70	
01241	51101	BLDG ADMIN SALARIES	50,720.34	67,665.79	54,455.04	29,067.42	53%	58,651.92	8%	4,196.88	58,651.92	
01241	51102	BUILDING INSPECTOR	80,568.28	97,060.28	91,300.00	39,160.00	43%	89,320.00	-2%	(1,980.00)	89,320.00	
01241	51140	LONGEVITY PAY	-		-	0.00		-		-	-	
01241	51241	LOCAL INSPECTOR	47,179.60	42,535.12	69,405.12	31,753.69	46%	71,868.96	4%	2,463.84	71,868.96	
01241	51242	SEPARATE INSPECTORS	49,945.00	71,010.00	40,000.00	27,975.00	70%	40,000.00	0%	-	40,000.00	
01241	5300	PROFESSIONAL & TECHNICAL	7,862.50	1,185.49	1,000.00		0%	1,000.00	0%	-	1,000.00	
01241	5700	OTHER CHARGES & EXPENSES	589.52	977.32	1,000.00	310.00	31%	1,000.00	0%	-	1,000.00	
01241	5730	MEMBERSHIPS	210.00	460.00	400.00		0%	400.00	0%	-	400.00	
01241	5780	INSTRUCTIONAL & CONF.	1,057.48	4,143.29	3,050.00	5,441.23	178%	6,550.00	115%	3,500.00	6,550.00	
TOTAL BUILDING INSPECTOR			238,132.72	285,037.29	267,218.68	135,479.74	51%	275,498.58	3%	8,279.90	275,498.58	
01249 SHELLFISH												
01249	51101	CONSTABLE SALARY/SALARIES	43,465.03	44,765.28	45,675.24	20,770.16	45%	50,086.08	10%	4,410.84	50,086.08	
01249	51102	SHELLFISH DIRECTORS SALARY	76,454.96	78,145.60	80,054.00	39,260.16	49%	81,254.81	2%	1,200.81	81,254.81	
01249	51103	SHELLFISH LABORER	11,144.73	11,025.52	12,678.35	6,006.77	47%	12,877.66	2%	199.31	12,877.66	
01249	51104	SUMMER LABORS	2,707.84	2,346.84	2,741.76	2,733.21	100%	2,782.89	2%	41.13	2,782.89	
01249	51140	LONGEVITY PAY	2,000.00	2,000.00	2,000.00	2,165.00	108%	1,500.00	-25%	(500.00)	1,500.00	
01249	5130	HOLIDAY PAY	2,316.93	3,058.53	2,529.60	711.29	28%	2,529.60	0%	-	2,529.60	
01249	5214	WATER MONITORING	-	3,500.00	6,000.00		0%	6,000.00	0%	-	6,000.00	
01249	52249	TWN SH-MARINE BIOLOGIST	37,000.00	37,000.00	38,000.00	19,000.00	50%	38,000.00	0%	-	38,000.00	
01249	5420	SUPPLIES	6,304.47	4,536.98	5,000.00	3,503.52	70%	6,000.00	20%	1,000.00	6,000.00	

FY20 DRAFT BUDGET		FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13)		FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	FINCOMM
					Target 50.05%	% YTD					
01249	5713	TRAVEL CONF. & DUES	2,101.44	2,606.42	3,500.00	620.00	18%	3,500.00	0%	-	3,500.00
01249	5881	EQUIPMENT	3,884.60	3,914.59	4,000.00	3,810.00	95%	5,000.00	25%	1,000.00	5,000.00
TOTAL SHELLFISH			187,380.00	192,899.76	202,178.95	98,580.11	49%	209,531.04	4%	7,352.09	209,531.04

01291 EMERGENCY MANAGEMENT											
01291	5584	BOAT EXPENSE	9,944.63	9,372.80	13,500.00	-	0%	13,500.00	0%	-	13,500.00
01291	5700	OTHER CHARGES & EXPENSES	11,259.25	9,596.65	11,200.00	5,068.10	45%	11,200.00	0%	-	11,200.00
TOTAL EMERGENCY MANAGEMENT			21,203.88	18,969.45	24,700.00	5,068.10	21%	24,700.00	0%	-	24,700.00

01296 MARINA MANAGER											
01296	51101	SALARIES	115,236.26	106,790.25	120,537.44	79,679.52	66%	132,453.86	10%	11,916.42	132,453.86
01296	51102	HARBORMASTERS SALARY	87,755.39	87,901.44	87,361.92	44,070.84	50%	88,672.35	2%	1,310.43	88,672.35
01296	51140	LONGEVITY PAY	2,500.00	2,000.00	3,000.00	2,500.00	83%	2,500.00	-17%	(500.00)	2,500.00
01296	5240	REPAIRS & MAINTENANCE	24,058.68	26,274.67	28,000.00	16,405.44	59%	28,000.00	0%	-	28,000.00
01296	5700	OTHER CHARGES & EXPENSES	16,949.59	18,923.00	20,000.00	12,985.91	65%	20,000.00	0%	-	20,000.00
01296	59999	ENCUBRANCES									
TOTAL MARINA MANAGER			246,499.92	241,889.36	258,899.36	155,641.71	60%	271,626.21	5%	12,726.85	271,626.21

01300 SCHOOL											
01300	5100	ADMINISTRATION	5,406,250.52	5,593,713.70	8,061,820.26	2,269,991.37	28%	8,464,911.00	5%	403,090.74	8,389,753.63
01300	5200	INSTRUCTIONAL	187,124.84	95,972.50	-	19,815.22		-		-	-
01300	5400	SERVICE	148,653.88	33,745.31		7,852.82		-		-	-
01300	5700	OPERATION & MAINTENANCE	1,572,263.04	2,048,365.91		867,630.43		-		-	-
TOTAL OAK BLUFFS SCHOOL			7,314,292.28	7,771,797.42	8,061,820.26	3,165,289.84	39%	8,464,911.00	5%	403,090.74	8,389,753.63

01301 MARTHA'S VINEYARD REG HS											
01301	5690	MVRHS DISTRICT ASSESS.	4,735,280.53	4,780,716.11	5,033,791.23	2,516,895.61	50%	5,300,068.46	5%	266,277.23	5,350,068.46
01301	5800	MVRHS CAPITAL OUTLAY	-		-			-		-	-
TOTAL MARTHA'S VINEYARD REG			4,735,280.53	4,780,716.11	5,033,791.23	2,516,895.61	50%	5,300,068.46	5%	266,277.23	5,350,068.46

01421 HIGHWAY-ADMINISTRATION											
01421	5110	ELECTED OFF (TREE WARDEN)	-	1,500.00	0.00	750		1,500.00		1,500.00	1,500.00
01421	51101	ADMINISTRATIVE SALARIES	120,438.20	117,735.84	125,657.15	61,652.68	49%	127,544.18	2%	1,887.03	127,544.18
01421	51102	SUPERINTENDENT SALARY	101,080.64	99,360.00	105,798.96	51,886.08	49%	107,385.84	1%	1,586.88	107,385.84
01421	51140	LONGEVITY PAY	9,075.00	12,550.00	13,050.00	13,384.00	103%	13,250.00	2%	200.00	13,250.00
01421	5130	OTHER WAGES	133,818.34	125,306.54	160,341.00	80,670.10	50%	189,181.00	18%	28,840.00	160,341.00
01421	5131	HOLIDAY/ MISC OVERTIME	51,509.82	55,618.69	50,000.00	36,412.23	73%	50,000.00	0%	-	50,000.00
01421	5132	SNOW/ ICE WAGES	16,175.29	17,374.46	15,000.00	395.33	3%	15,000.00	0%	-	15,000.00
01421	51422	LABORER/MECHANIC SALARIES	385,071.71	377,425.53	397,904.94	176,493.65	44%	403,876.62	2%	5,971.68	403,876.62
01421	5216	PUBLIC BUILDING MAINTENANCE	112,863.78	135,653.68	125,000.00	108,621.48	87%	125,000.00	0%	-	125,000.00
01421	5217	FUEL	74,333.13	83,553.76	90,000.00	51,762.66	58%	90,000.00	0%	-	90,000.00
01421	5240	REPAIRS & MAINTENANCE	1,340.10	1,656.50	5,000.00	1,052.72	21%	5,000.00	0%	-	5,000.00

FY20 DRAFT BUDGET		FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13)		FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town	
					Target 50.05%	% YTD				Administrator	FINCOMM
01421	5241	TIPPING FEES	118,291.83	113,708.82	130,000.00	64,345.80	49%	130,000.00	0%	-	130,000.00
01421	5242	REPAIR OF TRUCKS & EQUIP.	108,972.28	65,990.82	80,000.00	42,342.20	53%	90,000.00	13%	10,000.00	90,000.00
01421	5245	RECYCLING MATERIAL DISP.	13,502.95	10,786.35	12,000.00	7,645.00	64%	12,000.00	0%	-	12,000.00
01421	5291	SNOW REMOVAL	47,663.28	34,864.57	30,000.00		0%	30,000.00	0%	-	30,000.00
01421	5292	CATCH BASIN/RUBBISH MAINT	12,326.12	7,078.31	10,000.00	7,346.98	73%	10,000.00	0%	-	10,000.00
01421	5293	DREDGING FARM POND/LB	11,760.00	18,205.00	40,000.00		0%	40,000.00	0%	-	40,000.00
01421	5294	BEAUTIFICATION & MAINT	21,273.51	15,104.02	20,000.00	20,000.00	100%	20,000.00	0%	-	20,000.00
01421	5295	RUBBISH TRUCK LEASE	75,904.00	74,754.00	75,904.00	66,591.97	88%	80,000.00	5%	4,096.00	80,000.00
01421	5700	OTHER CHARGES & EXPENSES	116,763.85	78,728.39	74,300.00	45,217.02	61%	80,000.00	8%	5,700.00	80,000.00
01421	5709	WASTEWATER FEES	20,358.98	19,324.00	25,000.00	16,596.00	66%	25,000.00	0%	-	25,000.00
01421	58422	RESURFACING CONCRETE RDS.	48,515.25	55,338.04	40,000.00	40,022.31	100%	40,000.00	0%	-	40,000.00
01421	5881	EQUIPMENT	-	25,820.93	29,206.00	4,714.81	16%	29,206.00	0%	-	29,206.00
01421	59999	ENCUMBRANCES	-	-	-	1,715.59		-		-	-
TOTAL HIGHWAY-ADMINISTRATION			1,601,038.06	1,547,438.25	1,654,162.05	899,618.61	54%	1,713,943.64	4%	59,781.59	1,685,103.64

01519 BOARD OF HEALTH											
01519	51101	ADMINISTRATIVE SALARIES	-		-			-		-	-
01519	51105	CLERICAL SALARY	35,329.53	43,244.85	45,000.00	21,889.28	49%	52,000.00	16%	7,000.00	52,000.00
01519	5120	SEASONAL EMPLOYMENT	11,750.60	20,640.00	15,550.00	6,980.00	45%	20,000.00	29%	4,450.00	20,000.00
01519	51520	HEALTH AGENTS SALARY	67,392.11	68,668.21	73,268.00	35,397.44	48%	74,500.00	2%	1,232.00	74,500.00
01519	5246	HAZARDOUS WASTE DISPOSAL	6,885.75	8,908.38	12,000.00	4,351.67	36%	11,000.00	-8%	(1,000.00)	11,000.00
01519	5301	PUB. HEALTH NURSING SERV.	13,873.01	14,561.23	25,000.00	7,019.01	28%	25,000.00	0%	-	25,000.00
01519	5303	ADVERTISING/POSTAGE	148.93	120.79	550.00		0%	550.00	0%	-	550.00
01519	5700	OTHER CHARGES & EXPENSES	2,814.08	3,669.64	4,525.00	1,123.37	25%	4,500.00	-1%	(25.00)	4,500.00
01519	5701	CLOTHING ALLOWANCE	112.97	180.19	200.00		0%	200.00	0%	-	200.00
01519	5717	SCHOOL SEMINARS & TRAIN.	1,009.56	648.50	700.00	700.00	100%	1,000.00	43%	300.00	1,000.00
01519	5730	DUES AND MEMBERSHIP	250.00	20.00	250.00	-	0%	250.00	0%	-	250.00
01519	5731	LANDFILL TESTING	2,195.93	12,082.20	13,000.00	5,925.00	46%	13,000.00	0%	-	13,000.00
TOTAL BOARD OF HEALTH			141,762.47	172,743.99	190,043.00	83,385.77	44%	202,000.00	6%	11,957.00	202,000.00

01541 COUNCIL ON AGING											
01541	51101	SALARIES	107,976.81	46,847.46	46,259.54	24,602.41	53%	45,583.65	-1%	(675.89)	45,583.65
01541	51102	COA DIRECTORS SALARY	-	63,260.00	67,379.76	33,034.24	49%	68,361.12	1%	981.36	68,361.12
01541	51140	LONGEVITY PAY	1,000.00	1,000.00	1,000.00	1,000.00	100%	1,500.00	50%	500.00	1,500.00
01541	5293	MAINTENANCE (INT BLDG)						16,000.00			-
01541	5352	ICOA-MV CENTER FOR LIVING	77,292.65	97,821.80	124,809.27	-	0%	115,766.31	-7%	(9,042.96)	115,766.31
01541	5700	OTHER CHARGES & EXPENSES	9,801.56	12,499.00	8,500.00	5,511.19	65%	8,500.00	0%	-	8,500.00
TOTAL COUNCIL ON AGING			196,071.02	221,428.26	247,948.57	64,147.84		255,711.08	3%	(8,237.49)	239,711.08

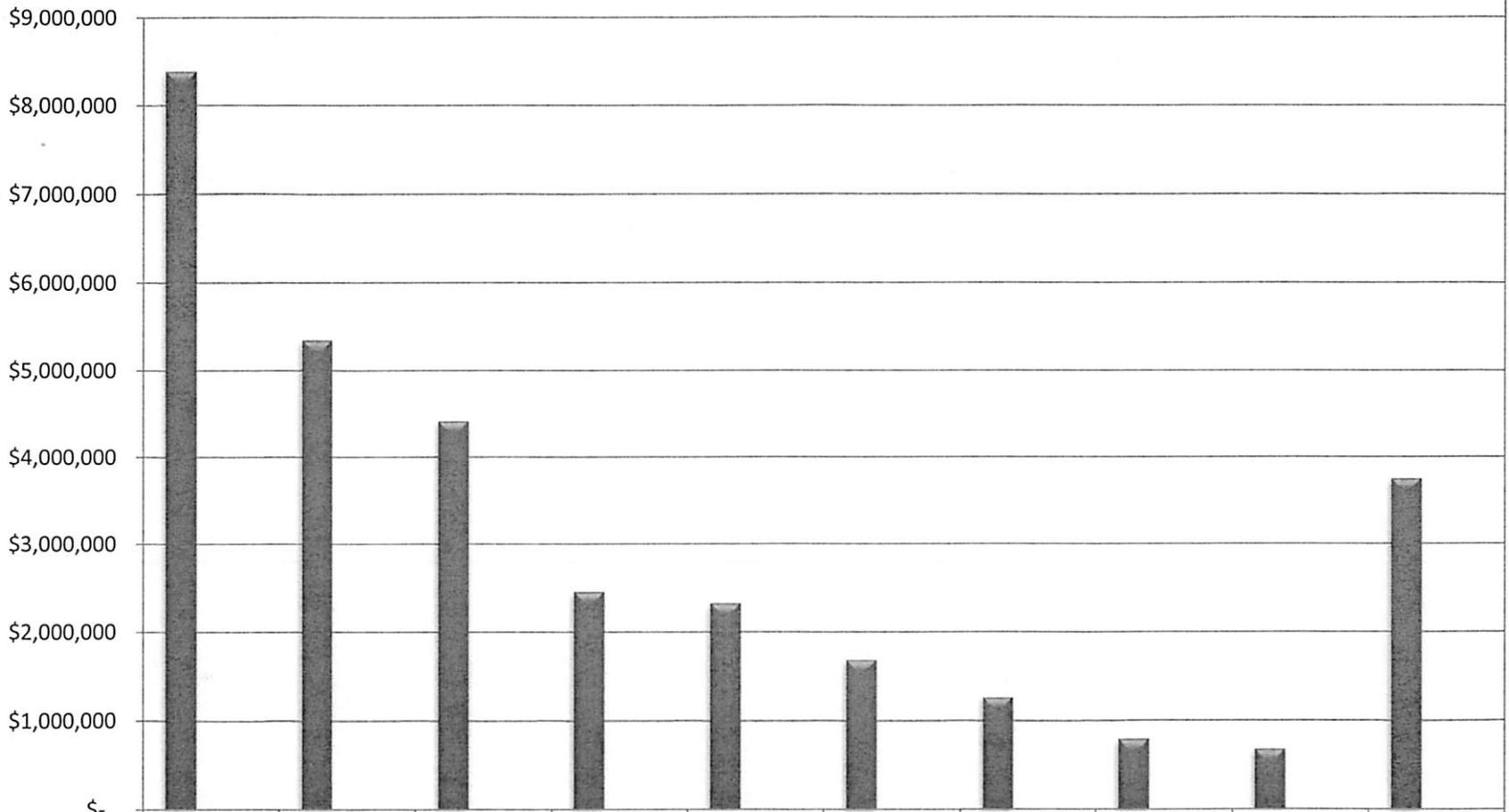
01543 VETERANS' SERVICES											
01543	5700	OTHER CHARGES & EXPENSES	581.98	977.44	500.00	111.00	22%	500.00	0%	-	500.00
01543	5770	BENEFIT PAYMENTS	72,188.88	68,392.37	70,000.00	27,371.26	39%	60,000.00	-14%	(10,000.00)	60,000.00

FY20 DRAFT BUDGET		FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13)		FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	FINCOMM
					Target 50.05%	% YTD					
TOTAL VETERANS' SERVICES		72,770.86		70,500.00	27,482.26	39%	60,500.00	-14%	(10,000.00)	60,500.00	
01610 LIBRARY											
01610	51101	SALARIES	274,466.33	314,675.18	313,755.41	159,120.90	51%	327,854.53	4%	14,099.12	333,467.00
01610	51102	LIBRARY DIRECTORS SALARY	67,843.16	67,639.67	69,050.67	33,632.20	49%	70,005.35	1%	954.68	70,005.35
01610	51140	LONGEVITY PAY	-	0.00	0.00	0.00		-		-	-
01610	5200	LIBRARY PROGRAMS	2,932.05	3,157.32	3,000.00	2,909.86	97%	3,000.00	0%	-	3,000.00
01610	5511	BOOKS & PERIODICALS	102,789.70	80,733.84	100,330.00	40,361.45	40%	102,838.00	2%	2,508.00	102,838.00
01610	5582	SUPPLIES & EXPENSES	11,881.61	8,875.64	8,200.00	6,503.34	79%	8,200.00	0%	-	8,200.00
01610	5711	EDUCATION & TRAINING	3,194.17	9,502.33	5,703.00	830.61	15%	4,703.00	-18%	(1,000.00)	4,703.00
01610	5726	LEASE AGREEMENTS (TECH)						-		-	-
01610	5799	COMPUTER AUTOMATION	27,337.69	28,668.24	29,700.00	28,419.10	96%	29,700.00	0%	-	29,700.00
TOTAL LIBRARY		490,444.71	513,252.22	529,739.08	271,777.46	51%	546,300.88	3%	16,561.80	551,913.35	
01612 ARTS COUNCIL											
01612	5700	OTHER CHARGES & EXPENSES	1,500.00	1,500.00	1,500.00	-	0%	1,500.00	0%	-	1,500.00
TOTAL ARTS COUNCIL		1,500.00	1,500.00	1,500.00	-	0%	1,500.00	0%	-	1,500.00	
01630 PARKS AND RECREATION											
01630	51105	OTHER SALARIES	67,334.81	70,383.12	84,199.20	78,487.90	93%	85,690.72	2%	1,491.52	85,690.72
01630	5200	MAINTENANCE OCEAN PARK	40,107.85	67,714.30	67,350.00	65,209.00	97%	75,000.00	11%	7,650.00	75,000.00
01630	5401	TOWN BEACH EXPENSES	2,427.50	3,320.79	4,500.00	1,995.64	44%	5,000.00	11%	500.00	5,000.00
01630	5488	BAND CONCERTS	4,500.00	4,500.00	5,000.00	4,500.00	90%	5,000.00	0%	-	5,000.00
01630	5700	OTHER CHARGES & EXPENSES	9,902.05	8,106.09	12,000.00	8,087.08	67%	12,000.00	0%	-	12,000.00
TOTAL PARKS AND RECREATION		124,272.21	154,024.30	173,049.20	158,279.62	91%	182,690.72	6%	9,641.52	182,690.72	
01710 MATURING DEBT-PRINCIPAL											
01710	5910	WW PRIMARY CLARIFIER (B3)	136,030.33	135,000.00	135,000.00	135,000.00	100%	135,000.00	0%	-	135,000.00
01710	5912	LIBRARY CONSTRUCTION (B4)	175,000.00	175,000.00	175,000.00		0%	175,000.00	0%	-	175,000.00
01710	5932	WASTEWATER (B2,5,6,&7)	725,936.00	749,114.03	767,882.65	767,882.45	100%	791,518.60	3%	23,635.95	791,518.60
01710	5933	BULKHEAD PROJECT DEBT (B8)	130,000.00	130,000.00	0.00		0%	-		-	-
01710	5934	LANDFILL CAPPING (B1)	112,059.31	113,065.59	117,310.81	117,310.81	100%	-	-100%	(117,310.81)	-
01710	5937	LEONARDO PROP PURCHASE (B9)	100,000.00	100,000.00	0.00		0%	-		-	-
01710	5938	SENGE DREDGING (B10)	45,000.00	40,000.00	40,000.00		0%	40,000.00	0%	-	40,000.00
01710	5941	2012WW CAMPUS AREA (B12)	120,000.00	120,000.00	120,000.00		0%	120,000.00	0%	-	120,000.00
01710	5942	BUILDING IMPROVEMENTS (B11)	25,000.00	25,000.00	25,000.00		0%	25,000.00	0%	-	25,000.00
01710	5943	FIRE STAT CONST & PLANS (B13A&C)	455,000.00	450,000.00	450,000.00	450,000.00	100%	445,000.00	-1%	(5,000.00)	445,000.00
01710	5944	PUBLIC ROADS (B13B)	75,146.00	75,000.00	75,000.00	75,000.00	100%	75,000.00	0%	-	75,000.00
01710	5945	TOWN HALL PLANS (B13E)	34,150.00	30,000.00	25,000.00	25,000.00	100%	25,000.00	0%	-	25,000.00
01710	5946	FUEL FACILITY (B13D)	90,000.00	85,000.00	85,000.00	85,000.00	100%	-	-100%	(85,000.00)	-
01710	5947	CENTER FOR LIVING	-	33,536.00	33,536.00	-	0%	33,536.00	0%	-	33,536.00
TOTAL MATURING DEBT-PRINCIPAL		2,223,321.64	2,260,715.62	2,048,729.46	1,655,193.26	81%	1,865,054.60	-9%	(183,674.86)	1,865,054.60	

FY20 DRAFT BUDGET		FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13) Target 50.05%	% YTD	FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	FINCOMM
01750 MATURING DEBT-INTEREST											
01750	5910	WW PRIMARY CLARIFIER (B3)	35,170.18	33,778.47	27,838.75	15,421.25	55%	21,763.75	-22%	(6,075.00)	21,763.75
01750	5912	LIBRARY CONTRUCTION (B4)	65,187.50	57,312.50	49,437.50	21,300.00	43%	41,387.50	-16%	(8,050.00)	41,387.50
01750	5932	WASTEWATER (B2,5,6,&7)	85,305.98	58,275.62	40,735.34	40,624.52	100%	27,789.58	-32%	(12,945.76)	27,789.58
01750	5933	BULKHEAD PROJECT DEBT (B8)	7,637.50	2,600.00	0.00		0%	-	0%	-	-
01750	5934	LANDFILL CAPPING (B1)	2,043.60	0.00	0.00		0%	-	0%	-	-
01750	5937	LEONARDO PROP PURCHASE (B9)	5,875.00	2,000.00	0.00		0%	-	0%	-	-
01750	5938	SENGE DREDGING (B10)	8,900.00	8,000.00	7,200.00		0%	6,400.00	0%	(800.00)	6,400.00
01750	5941	2012WW CAMPUS AREA (B12)	37,200.00	34,800.00	32,400.00		0%	30,000.00	-7%	(2,400.00)	30,000.00
01750	5942	BUILDING IMPROVEMENTS (B11)	4,000.00	3,500.00	3,000.00		0%	2,500.00	-17%	(500.00)	2,500.00
01750	5943	FIRE STAT CONST & PLANS (B13A&C)	310,400.00	287,775.00	265,275.00	138,262.51	52%	242,900.00	-8%	(22,375.00)	242,900.00
01750	5944	PUBLIC ROADS (B13B)	37,597.02	33,843.00	30,093.75	15,984.37	53%	26,434.75	-12%	(3,659.00)	26,434.75
01750	5945	TOWN HALL PLANS (B13E)	10,354.00	8,750.00	7,375.00	4,000.00	54%	6,125.00	-17%	(1,250.00)	6,125.00
01750	5946	FUEL FACILITY (13D)	10,750.14	6,375.00	2,125.00	2,675.00	126%	-	-100%	(2,125.00)	-
01750	5947	CENTER FOR LIVING	-	8,216.32	7,210.24	3,605.12	50%	6,204.16	-14%	(1,006.08)	6,204.16
TOTAL MATURING DEBT-INTEREST			620,420.92	545,225.91	472,690.58	241,872.77	51%	411,504.74	-13%	(61,185.84)	411,504.74
01751 INT. ON TEMPORARY DEBT											
01751	5939	BAN MISC INTEREST	-	-	-			-		-	-
01760	5997	BAN INTEREST	10,654.76	-	10,000.00			10,000.00		-	50,000.00
TOTAL INTEREST ON BAN			10,654.76	-	10,000.00			10,000.00		-	50,000.00
L FUND OPERATING ACCOUNTS			27,711,906.23	28,993,728.13	29,598,402.55	15,738,792.30	53%	30,836,107.70	4%	1,248,950.51	30,437,485.00
01840 STATE/COUNTY ASSESSMENTS											
01840	5621	COUNTY/STATE ASSESSMENTS	68,695.94	68,695.94	-	34,668.00		-		-	-
01840	5640	AIR POLLUTION ASSESS.	3,414.00	3,633.00	-	1,244.00		-		-	-
01840	5647	NON-RENEWAL EXCISE TAX	14,976.00	15,580.00	-	5,456.00		-		-	-
01840	5663	REG. TRANSIT AUTHORITY	115,042.00	122,439.00	-	43,952.00		-		-	-
01840	5665	CHARTER SCHOOL ASSESSMENT	466,526.00	545,765.00	-	248,016.00		-		-	-
01840	5666	SCHOOL CHOICE ASSESSMENT	222,538.00	235,130.00	-	45,982.00		-		-	-
TOTAL STATE/COUNTY ASSESSMENTS			891,191.94	991,242.94	-	379,318.00		-		-	-
01900 INTERFUND OPERATING TRANS											
01900	5962	TRANSFERS TO SPEC. REV.	85,907.50	66,523.83	-	-		-		-	-
01900	5965	TRANSFER TO ENTERPRISE FUND	175,000.00	-	-	-		-		-	-
01900	97004	STABILIZATION FUND TRANSFER	550,000.00	-	-	-		-		-	-
TOTAL INTERFUND OPERATING TRANS			810,907.50	66,523.83	-	-		-		-	-
TOTAL FUND OPERATING ACCOUNTS			29,414,005.67	30,051,494.90	29,598,402.55	16,118,110.30	54%	30,836,107.70	4%	1,247,450.51	30,437,485.00

FY20 DRAFT BUDGET		FY 17 ACTUALS	FY 18 ACTUALS	FY19 APPROVED	FY19 YTD (19-13) Target 50.05%	% YTD	FY 20 REQ BDGT	% CH	REQ \$\$ Change	Town Administrator	FINCOMM	
60198 WASTEWATER ENTERPRISE FUND (UNAPPROVED BY WW COMMISSION)												
60198	51101	ADMINISTRATIVE SALARIES	192,190.51	201,374.20	210,357.84	89,507.44	43%	218,344.44	4%	7,986.60	218,344.44	
60198	51102	FACILITY MANAGER	86,612.32	88,545.60	90,702.72	37,532.16	41%	92,063.26	1%	1,360.54	92,063.26	
60198	51108	OVERTIME	13,942.83	14,302.22	19,000.00	6,429.49	34%	19,000.00	0%	-	19,000.00	
60198	51140	LONGEVITY PAY	1,800.00	4,300.00	2,800.00	-	0%	3,500.00	25%	700.00	3,500.00	
60198	51914	INSURANCE EXPENSE	63,335.00	63,335.00	63,335.00	63,335.00	100%	69,148.02	9%	5,813.02	69,148.02	
60198	5210	CONSULTING ENGINEERING	-	0	0	-		-		-	-	
60198	5215	UTILITIES - ELECTRIC	28,680.14	37,720.50	45,000.00	14,934.93	33%	45,000.00	0%	-	40,000.00	
60198	5300	PROFESSIONAL & TECHNICAL	19,240.39	17,792.85	20,000.00	8,008.98	40%	20,000.00	0%	-	18,000.00	
60198	5340	COMMUNICATION	21,760.52	20,860.11	30,000.00	6,735.70	22%	25,000.00	-17%	(5,000.00)	22,000.00	
60198	5400	WW SUPPLIES	2,641.09	1,801.66	4,193.00	1,232.42	29%	4,193.00	0%	-	2,193.00	
60198	5402	CHEMICAL SUPPLIES	26,557.73	19,628.80	30,000.00	12,033.07	40%	30,000.00	0%	-	20,000.00	
60198	5420	OFFICE SUPPLIES	777.58	1,528.36	1,674.00	831.39	50%	1,674.00	0%	-	1,674.00	
60198	5700	OTHER (INCL GAS & FUEL)	7,647.24	8,487.28	11,662.00	915.30	8%	11,662.00	0%	-	9,662.00	
60198	5702	BLDG MAINTENCE	1,793.51	4,039.49	6,091.00	859.08	14%	6,091.00	0%	-	4,091.00	
60198	5704	SLUDGE DISPOSAL	80,863.01	72,306.41	85,000.00	58,729.09	69%	85,000.00	0%	-	75,000.00	
60198	5705	EQUIPMENT REPAIR	39,290.05	32,288.13	45,000.00	15,343.37	34%	45,000.00	0%	-	35,000.00	
60198	5706	REPLACE EQUIPMENT	52,156.60	46,019.04	55,000.00	16,248.09	30%	55,000.00	0%	-	46,000.00	
60198	5707	EQUIPMENT RENTAL	248.25	1,305.00	2,304.00	-	0%	2,304.00	0%	-	1,304.00	
60198	5710	TRAVEL EXPENSES	757.63	1,232.62	1,500.00	-	0%	1,500.00	0%	-	1,500.00	
60198	5711	TRAINING & SEMINARS	2,340.01	718	3,000.00	-	0%	3,000.00	0%	-	2,600.00	
60198	5730	MEMBERSHIPS	-	0	400	-	0%	400.00	0%	-	400.00	
60198	5750	CONTINGENCY	-	0	29,532.00	-	0%	29,532.00	0%	-	-	
60198	5961	TRANSFERS TO GENERAL FUND	730,320.00	730,320.00	680,141.11	-	0%	691,292.73	2%	11,151.62	691,292.73	
60198	59999	ENCUMBRANCE								-		
ATER OPERATING ACCOUNTS			1,372,954.41	1,367,905.27	1,436,692.67	332,675.51	23%	1,458,704.45	2%	22,011.78	1,372,772.45	
L OPERATING ACCOUNTS			30,786,960.08	31,419,400.17	31,035,095.22	16,449,539.73	53%	32,294,812.15	4%	1,269,462.29	31,810,257.45	
ESS DUPLICATE TRANSFER RE WWTF)			30,056,640.08	30,689,080.17	30,354,954.11			31,603,519.42	4%	1,270,962.29	31,118,964.72	
AT TOWN MEETING					30,358,454.11							
DGET PROJECTION								31,119,270.00			31,119,270.00	(no overlay)
OR (SHORTFALL)								305.28			305.28	

FY2020 BUDGET-TOP TEN DEPARTMENTS
TOTAL RECOMMENDED BUDGET \$31,118,964.72



	OAK BLUFFS SCHOOL	MVRHS	TREASURER-FIXED	POLICE DEPT	DEBT-(P&I and BAN)	HIGHWAY	BOS 01199	AMB-FIRE-EM MGMT	WWTF (OPS)	ALL OTHER DEPTS
Recommended Budget	\$8,389,754	\$5,350,068	\$4,417,118	\$2,458,208	\$2,326,559	\$1,685,104	\$1,265,428	\$793,220	\$681,480	\$3,752,025
% of Req Budget	27%	17%	14%	8%	7%	5%	4%	3%	2%	12%
Prior Year % of Budget	27%	17%	14%	8%	8%	5%	4%	2%	2%	12%